DOCUMENT RESUME

ED 074 956 HE 003 933

TITLE A Study of Income and Expenditures in Sixty Colleges -- Year 1953-1954.
INSTITUTION National Association of Coll. and Univ. Business Officers, Washington, D.C.
SPONS AGENCY Fund for the Advancement of Education, New York, N.Y.
PUB DATE [54]
NOTE 176p.

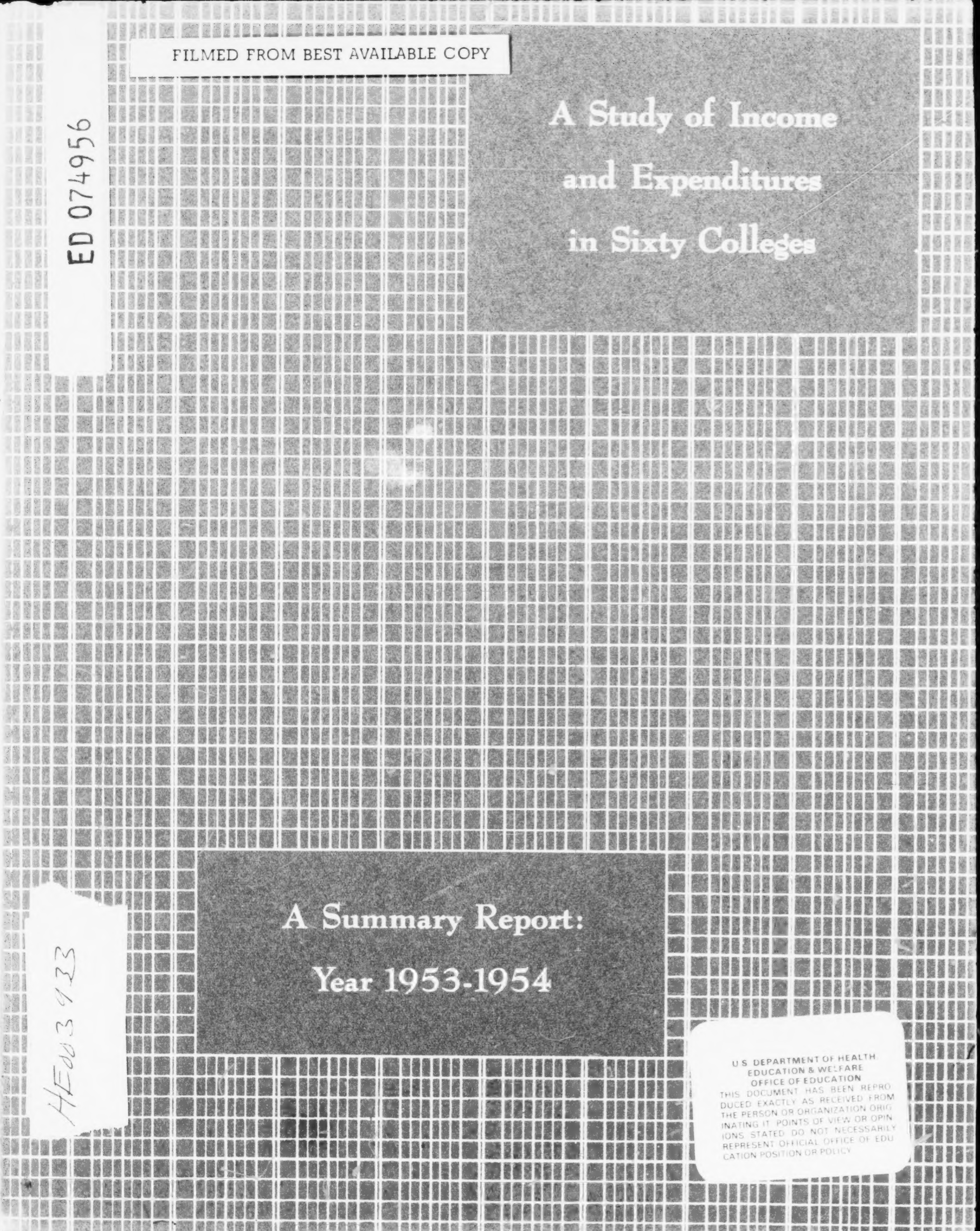
EDRS PRICE MF-$0.65 HC-$6.58
DESCRIPTORS *Educational Economics; *Educational Finance; *Financial Support; *Higher Education; *Statistical Data

ABSTRACT

This study has brought together 60 colleges interested in joining with each other in making analyses of their own financial data and in tabulating the data in such form that meaningful comparisons can be made. The report on this study contains all the detailed and summary information needed to determine where the 60 participating colleged obtained their money in 1953-54, and how they used it. The report also contains a manual for the guidance of any college that may wish to place its own data on a comparable basis, and an illustration of working papers that may be found useful in the process. The study can lead also to more penetrating studies of the costs of operating and maintaining physical plants, and the income and costs of operating dining halls, dormitories, bookstores and other auxiliary enterprises. Additional benefits also can accrue from a study of instructional costs. (Author/HS)

FILMED FROM BEST AVAILABLE COPY

ED 074956



A Study of Income and Expenditures in Sixty Colleges

A Summary Report:
Year 1953-1954

HE003933

U S DEPARTMENT OF HEALTH
EDUCATION & WELFARE
OFFICE OF EDUCATION
THIS DOCUMENT HAS BEEN REPRODUCED EXACTLY AS RECEIVED FROM THE PERSON OR ORGANIZATION ORIGINATING IT. POINTS OF VIEW OR OPINIONS STATED DO NOT NECESSARILY REPRESENT OFFICIAL OFFICE OF EDUCATION POSITION OR POLICY

ED 074956

A STUDY OF INCOME AND EXPENDITURES IN SIXTY COLLEGES —— YEAR 1953-1954

Under the Direction of

THE NATIONAL FEDERATION OF COLLEGE AND
UNIVERSITY BUSINESS OFFICERS ASSOCIATIONS

Consultation by

CRESAP, MC CORMICK AND PAGET, *Management Consultants*

Financed by a Grant from

THE FUND FOR THE ADVANCEMENT OF EDUCATION

FOREWORD

The National Federation of College and University Business Officers Associations is pleased to present the results of its Study of Income and Expenditures in Sixty Colleges which has been based on the operating results for the year 1953-54. This study has been made possible by a grant from The Fund for the Advancement of Education.

The financial and business administration problems which are facing institutions of higher education are increasingly pressing and serious. They will be aggravated further by the increase in enrollments which must be absorbed during the ensuing years, and, with the resulting drains on the economic resources of these institutions, intelligent and effective administration is, as never before, necessary. For, without proper guides and the use of accepted and proved techniques of administration, the maximum value for each dollar of expenditure cannot be realized or obtained.

One of the requisites for intelligent and effective administration is the use of some form of comparison of income and expenditures in colleges and universities. Comparative data are valuable to the administrative officers and governing boards. Such data provide a means of appraising the results of efforts to acquire economic resources and to utilize them to best advantage. The data can be of great help in assuring those who provide financial support that institutions' funds are being used wisely and well to uphold standards of excellence of academic programs. Without such data, donors must take, on faith, the soundness of the allocation of funds to the many activities of the institutions, and the skill and diligence of those administering their budgets. There is a growing interest among donors in a demonstration of budgetary soundness, skill and diligence.

This problem has been of considerable concern to many college administrators for some years. Efforts have been made to develop methods of comparisons which would prove of value and be accepted by those interested in the financing of higher education as sound and reasonable. Books have been written, discussions have been held, and manuals on operating and accounting policies and practices have been published. The Regional Associations of College and University Business Officers formed the National Committee on Standard Reports for Institutions of Higher Education in 1930. Later, representatives from the Association of American Colleges, the Council of Church Boards of Education, and the American Association of Collegiate Registrars were invited to participate. In 1935, the Committee published its report under the title "Financial Reports for Colleges and Universities." This report was accepted widely as a definitive statement on financial reports.

In 1952, a volume was published by the American Council on Education under the title "College and University Business Administration," Volume I. The importance attached to this volume is indicated by the fact that, in addition to the five Regional Associations of College and University Business Officers who were represented on the committees and made contributions toward financing it, the Carnegie Foundation for the Advancement of Teaching made a grant through the American Council on Education for the support of the work; the Commission on Financing Higher Education sponsored by the Association of American Universities and financed by grants from the Rockefeller Foundation and the Carnegie Corporation agreed to defray the cost of a series of meetings of the committees. The American Institute of Accountants, the national organization of certified public accountants, cooperated with the committees, participating in the drafting of portions of the material and reviewing all the material included in the volume in manuscript form. Since the report of the National Committee on Standard Reports was out of print, its contents, after revision, were incorporated in this new volume.

In spite of these important accomplishments, no concentrated attempt has been made, heretofore, to secure compliance with the programs contemplated in all these efforts. Today, it must be admitted that the results of these efforts must be put to practical use.

With this need in mind and with an appreciation of its responsibilities, the National Federation of College and University Business Officers Associations initiated a study comprising income and expenditure data from sixty colleges in the liberal arts group.

In planning for this study, the Federation adopted as its aims and objectives the following statement:

> "To provide a detailed analysis of fiscal operations on a uniform basis to such a degree that a meaningful comparison can be made between institutions of higher education.
>
> a. To accomplish this purpose, it is recommended that a uniform account classification be developed and accounting techniques be established.
>
> b. The techniques to be established herein are to be published and made available to institutions of higher education for guidance in their fiscal operations."

It was agreed that the chart of accounts as set forth in Volume I of College and University Business Administration should be used as a guide and that the study should be based on the operating results for the year 1953-54.

Twelve colleges from each Regional Association were selected and invited to participate in the study. It was hoped that there could be an even distribution as between men's, women's and coeducational institutions. However, this was found to be impractical and, as finally approved, the distribution between types of institutions was as follows:

Association	Men	Women	Coeducational
American	2	2	8
Central	1	1	10
Eastern	4	4	4
Southern	3	3	6
Western	1	1	10
Total	11	11	38

Publicly supported institutions and graduate schools were not represented. Because of their greater complexity of operating problems, it was considered unwise to include them in this pilot study. Hence, the sixty participants, except one, are privately supported liberal arts colleges.

Located in the East, the South, the Central West and the Far West, the sixty colleges have provided a valid cross-section of study material reflecting the effects of geographical environments and of climatic conditions. Varying also in size and financial resources, they have provided a sound composite of material reflecting the effects of economic strength.

To conduct and direct the study, an Executive Committee was appointed, consisting of the chairman of each Regional Association, a representative from the National Association of Educational Buyers and the Secretary-Treasurer of the National Federation.

As an adviser and to help collect, tabulate and interpret the information obtained from the sixty participating colleges, the management consulting firm of Cresap, McCormick and Paget was engaged.

Meetings of the representatives from the participating colleges in each association were held to discuss the chart of accounts, definitions and clarifications required to insure optimum comparability, information and data to be supplied by the participants and the techniques to be employed.

Those reading and studying this report are cautioned to remember that the improper use of this material can result in dangerous implications. It is impossible to rely solely on cold figures in judging the effectiveness of an educational program. The primary purpose of an educational institution is to furnish sound teaching and the emphasis of different institutions on different fields of interest may well influence their allocations of expenditures. There are also many other factors such as location, resources, and size and concentration of plant which necessarily affect the distribution of available funds.

Therefore, this report presents only one of the tools which may be used in evaluating an institution. It must be considered along with all the other known factors involved in the operation of institutions of higher education.

Where the results of this study are considered in relationship to the complete operating picture, it is the opinion of those conducting it that it will render a valuable service in assisting in a fair and reasonable review of an institution's operations both from the financial and academic point of view.

The officers of the National Federation and the members of the committees concerned with this study are fully convinced that the results of the project and the development of the chart of accounts, together with the manual explaining their purposes, constitute a major contribution to the cause of higher education. For, as a result of this study, it has been shown that a diversified group of college business officers can reach agreement on uniform accounting practices and reporting and provide a tool of effective management never before available.

Those directing the study would count the project a failure if it did not result in the stimulation of additional desires for continuation and suitable dissemination of such worthwhile information for the benefit not only of the participants of this study, but of institutions of higher education generally.

The Fund for the Advancement of Education has shown its concern and interest in this study not only through its financial support, but by its faithful attendance at the many meetings of the participants and its continual encouragement. It also has made it possible to send copies of this report to the president and chief business officer of each institution of higher education in the United States. The National Federation of College and University Business Officers is grateful to The Fund for its interest and support.

To implement this project, the Study Executive Committee is being continued by the National Federation to assist those institutions who may be anxious to bring their accounting practices into conformity with those employed in this report.

We acknowledge with sincere thanks and appreciation the enthusiastic cooperation of all the participants who have set aside their individual interests for the objective of meaningful comparisons, and the many hours of work given by the committee members towards the success of this project.

Irwin K. French
President
National Federation of College
and University Business
Officers Associations

TABLE OF CONTENTS

INTRODUCTION 9

- Increasing Economic Stress In Colleges 9
- Changing Emphasis In Fund Raising 10
- Problem Faced In Attracting The Newer Donors 11
- Conception And Support Of The Study 12
- Method Of Study 13

PARTICIPANTS, COMMITTEES, CONSULTANTS 15

- Participants In The Study 16
- Committees, National Officers, Consultants 17

WHERE THE COLLEGES GET THEIR MONEY 19

- Dependency Of Colleges Upon Outside Support 19
- Analysis Of All Income 20
- Analysis Of Educational And General Income 24
- Patterns Of Income 28

HOW THE COLLEGES USE THEIR MONEY 31

- Influence Of Objectives Upon Allotments Of Monies 31
- Analysis Of All Expenditures 32
- Analysis Of Educational And General Expenditures 37
- Analysis Of General Administration Expenditures 40
- Analysis Of Expenditures For Instruction And Research 42
- Patterns Of Expenditure 44

HOW THE STUDY RESULTS CAN BE USED 49

- Nature Of Results 49
- Making The Study Results Pay Dividends 50

ANALYSIS OF INCOME 51

- Percentages (Exhibits IX-XV) 51
- Dollars (Exhibits XXIII-XXVII) 111

ANALYSIS OF EXPENDITURES 67

- Percentages (Exhibits XVI-XXII) 67
- Dollars (Exhibits XXVIII-XXXII) 123

WORKING MANUAL DEVELOPED FOR STUDY 155

- Current Income Captions 155
- Current Expenditure Captions 156
- Explanatory Notes 160
- General Instructions 178
- Working Papers (Exhibits XXXIII-XXXV) 182

EXHIBITS

exhibit number | page number

INCOME SUMMARY EXHIBITS

Income Received In Six Major Classifications (percentages of all income) I 22
Income Received In Six Subclassifications (percentages of educational and general income) II 26
Patterns Of Income—Scatter Diagram Showing Deviations From Medians III 29

EXPENDITURE SUMMARY EXHIBITS

Expenditures In Six Major Classifications (percentages of all expenditures) IV 34
Expenditures In Eight Subclassifications (percentages of educational and general expenditures) V 38
Expenditures In Five Subclassifications Of General Administrative Expenditures (percentages of educational and general expenditures) VI 40
Expenditures In Seven Subclassifications Of Instruction And Departmental Research (percentages of educational and general expenditures) VII 42
Patterns Of Expenditure—Scatter Diagram Showing Deviations From Medians VIII 47

INCOME ANALYSIS EXHIBITS IN PERCENTAGES

By Type Of Student Body (Men, Women And Coeducational) IX 52
By Size Of Enrollment X 54
In Colleges With Enrollments Of 200 To 600 XI 56
In Colleges With Enrollments Of 601 To 1,000 XII 58
In Colleges With Enrollments Of 1,001 To 1,400 XIII 60
In Colleges With Enrollments Of 1,401 And Up XIV 62
By Associations Represented XV 64

EXPENDITURE ANALYSIS EXHIBITS IN PERCENTAGES

By Type Of Student Body (Men, Women And Coeducational) XVI 68
By Size Of Enrollment XVII 74
In Colleges With Enrollments Of 200 To 600 XVIII 80
In Colleges With Enrollments Of 601 To 1,000 XIX 86
In Colleges With Enrollments Of 1,001 To 1,400 XX 92
In Colleges With Enrollments Of 1,401 And Up XXI 98
By Associations Represented XXII 104

INCOME ANALYSIS EXHIBITS IN THOUSANDS OF DOLLARS

By Size Of Enrollment XXIII 112
In Colleges With Enrollments Of 200 To 600 XXIV 114
In Colleges With Enrollments Of 601 To 1,000 XXV 116
In Colleges With Enrollments Of 1,001 To 1,400 XXVI 118
In Colleges With Enrollments Of 1,401 And Up XXVII 120

EXPENDITURE ANALYSIS EXHIBITS IN THOUSANDS OF DOLLARS

By Size Of Enrollment XXVIII 124
In Colleges With Enrollments Of 200 To 600 XXIX 130
In Colleges With Enrollments Of 601 To 1,000 XXX 136
In Colleges With Enrollments Of 1,001 To 1,400 XXXI 142
In Colleges With Enrollments Of 1,401 And Up XXXII 148

WORKING MANUAL EXHIBITS

Trial Balance Worksheet XXXIII 182
Account Analysis Worksheet XXXIV 183
Modification Entry Worksheet XXXV 183

INTRODUCTION

INCREASING ECONOMIC STRESS IN COLLEGES

Colleges and universities have had traditional anxiety over their ability to make ends meet. Their constant problem has been to maintain a flow of funds from fees, grants, gifts and endowments sufficient to meet increasing operating costs and the costs of plant expansion. In recent years, this anxiety has outgrown even the traditional proportions.

To this source of concern has been coupled still another: the prospect of greatly increased total enrollments in higher education. The size of enrollments of the future challenges the imagination of the educational administrator. The population of college age is growing rapidly. The percentage of college-age youth attending college also is growing. Together, these trends offer unmistakable evidence that the total national college enrollment may double within the next 15 years.

The relative suddenness of a growth of this dimension over the next decade and a half may appear, at first, to be a crisis which will come to an end in about 15 years. It must be anticipated, however, that the increasing rate of growth will not stop by 1970. Increases in enrollment after that time may continue with equal or even greater challenge. The new families created in the past 10 years and those to be created in the next 15 years will augment this growth.

This prospect underscores the problem of maintaining an adequate inflow of funds in the future. Although some colleges may decide not to enlarge their student bodies in proportion to the total enrollment growth, those colleges choosing not to enlarge will face competition for faculties and administrative personnel with those which do.

Most college and university administrators have had grim experiences with increasing economic stress in their institutions and have been alerted to the prospects for growing stress. It is hoped that this study will help them and that they will find interest in the paragraphs on page 52 of this report under the heading "Making The Study Results Pay Dividends."

CHANGING EMPHASIS IN FUND RAISING

Changing socioeconomic factors make the planning and development of programs of higher education more complex. Policies and curricula require frequent re-evaluation to determine whether they are meeting the requirements of these changes. Greater demands are made upon the time and skill of academic administrators. The recruitment and retention of increasing numbers of teaching and research personnel for replacements and additions to accommodate larger enrollments not only magnify the administrative problems, but also create new budgetary problems. Providing added plant facilities creates further budgetary problems.

Meanwhile, major sources relied upon heretofore for funds for operation of institutions and for plant expansion are declining in yield and are proving inadequate for current needs. Contrasted with this decline is the universal unwillingness to permit the quality of higher education to deteriorate or to relax academic standards.

In these circumstances, it is inevitable that the emphasis in fund raising must be shifted to sources which have not contributed generously before, but which have the capacity to contribute. Institutions are succeeding in persuading alumni and friends to give more generously. They are succeeding, also, in arousing the interest of the business community. Business is showing an increasing willingness to make financial contributions to higher education, to support and help preserve the integrity of the institutions and the quality of instruction they offer. Business is expressing its recognition that it must rely on institutions of higher learning to provide education and training for the personnel it needs for administration, research and technical assignments. Corporations, as well as individuals, are aided in their giving programs by increased allowances for contributions that are deductible in computing federal income taxes.

The change in emphasis in fund raising has not made the job easier. Every business enterprise is compelled, by its own environment, to challenge the wisdom of its own plans and programs, and to justify its own expenditures carefully. When it contributes money to an educational institution, it naturally expects the institution to do likewise. Without any attempt or desire to dictate to a college how it shall use its money, a business concern, as donor, will want assurance that the college knows how it is using its money and to what end.

While careful husbanding and employment of financial resources has been a historical requirement in colleges and universities, the requirement for justifying usages of funds has been less common than in business. Today, however, such justification is becoming one of the most important points of emphasis in college fund-raising and financial administration.

PROBLEM FACED IN ATTRACTING THE NEWER DONORS

In presenting their financial pictures to the newer classes of donors, colleges need more than statements of their own sources of income and their own uses of money; they need, also, comparative data from other institutions. In this respect, colleges and universities, especially those that are privately supported, are finding themselves seriously handicapped; they are not yet in position to meet the need.

Colleges and universities customarily have sought to develop and maintain their own individualities and their own educational personalities or characteristics. They have retreated from any suggestion of standardization or from any procedure that might tend toward standardization. Few of them, therefore, have financial information that lends itself to sound comparison with that of other institutions. Few have practical experience, as yet, in assembling such information.

As a consequence of this lack, several significant hazards loom before the colleges:

1. Interested persons, even friends and prospective benefactors, may attempt comparisons. In this attempt, they may arrive at wholly invalid results and be led to erroneous conclusions if the data used do not furnish meaningful comparisons.

2. Without an accurate explanation or a full acceptance of the premise that a college should maintain its own individuality, friends and prospective donors may think that a college's usage of funds should follow some specific pattern. They may attempt to judge the educational contribution made by a college or the effectiveness of its administration in terms of such a pattern.

3. Gifts may be withheld for want of a clear demonstration of need and of the institution's real contribution to higher education, its educational goals and objectives, and the quality and effectiveness of its academic program.

4. Increasing competition for funds may tend to channel the more generous gifts to the colleges making the best portrayals of their objectives and accomplishments.

CONCEPTION AND SUPPORT OF THE STUDY

It was in this setting that the present study was conceived, that the National Federation of College and University Business Officers Associations gave it sponsorship, and that The Fund for the Advancement of Education made a grant to defray its cost.

The study attempted to discover:

1. Whether patterns of sources of funds and usage of funds could be identified.

2. Whether medians* and averages of classes of income and of expenditure were reliable as guides, or

3. Whether deviations from medians and averages occurred with such frequency and intensity as to invalidate any assumption that such medians and averages were reliable.

4. Whether allotments of funds to various college activities might be influenced by socio-economic conditions or other characteristics of the student bodies, by economic resources of the colleges, by regional habits, by climatic conditions, or by other special circumstances.

Sixty participants were selected. With one exception (North Carolina College at Durham), participants are privately supported liberal arts colleges, without the complexities found in universities or in publicly supported institutions. With only one other exception, Berea College, the participants derive most of their income from tuitions and fees. Most of them provide customary kinds and amounts of student aid. Most operate dining halls, dormitories and other auxiliary enterprises as service adjuncts to student life on their campuses.

The 60 colleges include 12 selected from those represented in the American Association of College and University Business Officers; and 12 in the Eastern, 12 in the Central, 12 in the Southern and 12 in the Western Associations.

Among the 60 colleges are 11 men's, 11 women's and 38 coeducational colleges. In terms of size, they include 20 colleges with enrollments of 200 to 600, 24 with enrollments of 601 to 1,000, 10 with enrollments of 1,001 to 1,400, and 6 with enrollments of over 1,400.

---

*For purposes of this study, the terms median and average represent results derived as follows:
Median - The percentages or dollar amounts in a classification of income or expenditure were arranged in a series from the highest to the lowest for all colleges reporting such classification. The statistical point which divides the higher half of such percentages or amounts from the lower half was recorded as the median.
Average - The reported figures for all colleges reporting a classification were added and the total was divided by the number reporting.

METHOD OF STUDY

A business officer from each of the 60 colleges took active part in the planning of the study and in carrying it out. In addition, the Secretary of the Federation, and three of its Directors whose colleges were not among the participating institutions joined in the planning and conduct of the study.

Since it was a pilot study in all respects, it was necessary for all participants to discuss plans at length, to find agreement as to what was wanted, what procedures should be evolved, how the results should be displayed and how they should be evaluated. The outcome of the study thus is the result of the combined effort of 64 qualified and actively engaged college business officers who were eagerly and enthusiastically searching for a proper means of determining and reporting where 60 colleges get their money and how they use it.

The names of the participants and of the committee members are recorded immediately following this introductory statement.

The data studied are those for the fiscal year 1953-1954.

In order to achieve the highest possible degree of comparability in data to be submitted by all the participants, the following steps were taken:

1. It was agreed that the classification of items of income and expenditure, or chart of accounts, should be based essentially upon the chart developed by the National Committee on Standard Reports for Institutions of Higher Education and recommended in College and University Business Administration, Volume I, published by the American Council on Education in 1952.

2. A meeting was held in each of the association regions, attended by the participants from the region and the regional chairman, to discuss the applicability of this chart of accounts to each participant's particular circumstances, and determine any needs for enlargement or other modification of the chart. Detailed minutes of these discussions were recorded.

3. A comparative listing was made of the decisions recorded in the five regional meetings, and this listing was considered carefully by the Executive Committee as a basis for agreement upon a chart of accounts to be used for this study.

4. The Executive Committee adopted a chart of accounts,* prepared a working manual for the guidance of all participants and a set of working papers to facilitate their work. The manual and working papers were distributed to all participants.

5. As data submitted by participants began to accumulate, they were tabulated and compared, to identify emerging patterns, to discover results indicating erroneous interpretation, need for further analysis, need for additional classifications or for combination of classifications listed in the manual.

6. Meetings of the Executive Committee were held on several occasions, as tabulations proceeded, to consider the data in hand and to make decisions or to request additional information. Regional chairmen assumed the responsibility of communicating with participants in their regions and guiding and assisting them in terms of the Executive Committee's decisions or needs.

7. After all data were received and tabulated, a second meeting was held in each region to review the tabulations, with all participants and the regional chairman in attendance. These reviews stimulated participants' questions and revealed disparities that warranted investigation. Such investigations resulted in modifications of data, in a number of instances. The final data appear to be comparable for all practical purposes in a pilot study such as this.

8. The Executive Committee made a final review of all data after all participants' modifications had been incorporated in the tabulations and summaries prepared from them.

The fact that this study was undertaken and brought to a conclusion is, in itself, an encouraging development. It indicates that the colleges have an urge to inform their financial supporters and friends, adequately, as well as themselves, and that they are interested in comparisons which may be employed, not as standards, but as guides and check points in evaluating their own policies and performances.

---

*This was not to be interpreted as an attempt to prescribe a chart of accounts, but as a recognition by the 60 participants that this chart was usable in developing meaningful comparisons.

PARTICIPANTS, COMMITTEES, CONSULTANTS

PARTICIPANTS IN THE STUDY

AMERICAN ASSOCIATION

Bennett College, Greensboro, N. C.
  James Scarlette, Business Manager
Bethune-Cookman College, Daytona Beach, Fla.
  Paul L. Hyde, Business Manager
Clark College, Atlanta, Ga.
  Sinclair Jeter, Business Manager
Dillard University, New Orleans, La.
  John A. Cooper, Business Manager
Fisk University, Nashville, Tenn.
  Isaiah T. Creswell, Comptroller
Lincoln University, Chester County, Pa.
  Austin H. Scott, Business Manager
Morehouse College, Atlanta, Ga.
  L. J. Cain, Bursar
North Carolina College at Durham, Durham, N. C.
  William Jones, Business Manager
Shaw University, Raleigh, N. C.
  Deryck W. Weaver, Business Manager
Spelman College, Atlanta, Ga.
  John L. Coe, Assistant Treasurer
Talladega College, Talladega, Ala.
  George A. Owens, Comptroller
Texas College, Tyler, Tex.
  J. W. Bryant, Business Manager

EASTERN ASSOCIATION

Bowdoin College, Brunswick, Me.
  G. R. McIntire, Bursar
Colby College, Waterville, Me.
  Harold W. Seepe, Treasurer
Goucher College, Baltimore, Md.
  C. Milton Pagel, Business Manager
Lafayette College, Easton, Pa.
  John N. Schlegel, Treasurer
Middlebury College, Middlebury, Vt.
  Carroll Rikert, Jr., Business Manager
Smith College, Northampton, Mass.
  William A. Bodden, Treasurer and Controller
St. Lawrence College, Canton, N. Y.
  Robert E. Consler, Comptroller
Swarthmore College, Swarthmore, Pa.
  Edward K. Cratsley, Vice President
Trinity College, Hartford, Conn.
  J. Kenneth Robertson, Comptroller
Vassar College, Poughkeepsie, N. Y.
  George T. Welch, Comptroller
Wellesley College, Wellesley, Mass.
  Irwin K. French, Business Manager
Williams College, Williamstown, Mass.
  Earle O. Brown, Assistant Treasurer

CENTRAL ASSOCIATION

Beloit College, Beloit, Wis.
  V. A. Emilson, Business Manager
Carleton College, Northfield, Minn.
  Bruce Pollock, Business Manager and Treasurer
Colorado College, Colorado Springs, Colo.
  Robert Simcock, Assistant Treasurer
Denison University, Granville, O.
  Louis Petito, Controller
DePauw University, Greencastle, Ind.
  D. W. Smythe, Comptroller
Grinnell College, Grinnel, Ia.
  Rupert A. Hawk, Secretary-Treasurer
Knox College, Galesburg, Ill.
  T. N. McLure, Business Manager
Lawrence College, Appleton, Wis.
  Harlan S. Kirk, Business Manager
Macalester College, St. Paul, Minn.
  F. N. Budolfson, Comptroller
MacMurray College, Jacksonville, Ill.
  Clarendon Smith, Business Manager
Ohio Wesleyan University, Delaware, O.
  D. J. Hornberger, Treasurer
Wabash College, Crawfordsville, Ind.
  Ferguson R. Ormes, Comptroller

SOUTHERN ASSOCIATION

Agnes Scott College, Decatur, Ga.
  P. J. Rogers, Jr., Business Manager
Berea College, Berea, Ky.
  L. D. Bibbee, Secretary-Treasurer
Birmingham-Southern College, Birmingham, Ala.
  N. M. Yeilding, Treasurer
Coker College, Hartsville, S. C.
  O. D. Kelley, Jr., Business Manager
Davidson College, Davidson, N. C.
  D. Grier Martin, Treasurer
Furman University, Greenville, S. C.
  E. M. Caskey, Treasurer
Georgetown College, Georgetown, Ky.
  E. Bruce Heilman, Treasurer
Greensboro College, Greensboro, N. C.
  Thomas C. Harrell, Treasurer
Kentucky Wesleyan College, Owensboro, Ky.
  (1) Charles H. Leckrone, Business Manager
Millsaps College, Jackson, Miss.
  J. W. Wood, Business Manager
University of the South, Sewanee, Tenn.
  Douglas Vaughan, Treasurer
Wofford College, Spartanburg, S. C.
  Harold S. Smithyman, Bursar

(1) Successor to E. Bruce Heilman

WESTERN ASSOCIATION

Claremont Men's College, Claremont, Calif.
  Paul H. Burton, Controller
College of Puget Sound, Tacoma, Wash.
  Gerard Banks, Bursar
Lewis and Clark College, Portland, Oregon
  Paris W. Stewart, Business Manager
Mills College, Oakland, Calif.
  Fred M. Livingston, Comptroller
Occidental College, Los Angeles 41, Calif.
  (2) Robert W. Fenix, Comptroller
Pacific University, Forest Grove, Ore.
  R. L. Wylie, Business Manager
Pomona College, Claremont, Calif.
  Paul H. Burton, Controller
Redlands University, Redlands, Calif.
  Chas. O. Pierpoint, Business Manager
Reed College, Portland, Ore.
  Mrs. Gwen Taylor, Controller
Whitman College, Walla Walla, Wash.
  F. C. Wilson, Business Manager
Whittier College, Whittier, Calif.
  (3) Maurice M. Luther, Business Manager
Willamette University, Salem, Ore.
  (4) Richard Petrie, Business Manager

(2) Successor to Fred F. McLain
(3) Successor to Robert L. Ashbrook
(4) Successor to Robert W. Fenix

COMMITTEES, NATIONAL OFFICERS, CONSULTANTS

STUDY EXECUTIVE COMMITTEE

Irwin K. French, Chairman
Business Manager, Wellesley College
Wellesley, Massachusetts
President, National Federation
Regional Chairman, Eastern Association

James B. Clarke
Treasurer, Howard University
Washington, D. C.
Regional Chairman, American Association

Bruce Pollock
Business Manager and Treasurer, Carleton College
Northfield, Minnesota
Regional Chairman, Central Association

Charles O. Emmerich
Business Manager, Emory University
Atlanta, Georgia
Regional Chariman, Southern Association

Fred F. McLain
Comptroller and Assistant Treasurer, Occidental College
Los Angeles, California
Regional Chairman, Western Association

Henry L. Doten
Business Manager, University of Maine
Orono, Maine
Representing National Association of Educational Buyers

Nelson A. Wahlstrom, Secretary
Business Manager and Comptroller,
University of Washington
Seattle, Washington
Secretary-Treasurer, National Federation

Laurence R. Lunden
Comptroller, University of Minnesota
For coordination with study of Council of Ten
and University of California

OFFICERS OF NATIONAL FEDERATION*

President, Irwin K. French
Business Manager, Wellesley College
Vice President, Gerald D. Henderson
Business Manager, Vanderbilt University
Secretary-Treasurer, Nelson A. Wahlstrom
Comptroller, University of Washington

** At inception of study.*

CONSULTANTS

Cresap, McCormick and Paget
Management Consultants

GENERAL COMMITTEE

Irwin K. French, Chairman
Business Manager, Wellesley College
President of the National Federation

American Association:
James B. Clarke
Treasurer, Howard University

Central Association:
William T. Middlebrook
Vice President, University of Minnesota
Represented by:
Laurence R. Lunden
Comptroller, University of Minnesota

Eastern Association:
Charles H. Wheeler, III
Treasurer, University of Richmond

Southern Association:
J. H. Dewberry
Board of Regents, University System of Georgia
Represented by:
Charles O. Emmerich
Business Manager, Emory University

Western Association:
James B. Corley
Vice President, University of California

National Association of Educational Buyers:
Henry L. Doten
Business Manager, University of Maine

Nelson A. Wahlstrom, Secretary
Business Manager and Comptroller
University of Washington
Secretary-Treasurer of the National Federation

WHERE THE COLLEGES GET THEIR MONEY

DEPENDENCY OF COLLEGES UPON OUTSIDE SUPPORT

It is recognized in most quarters that colleges and universities usually are not self-supporting. Food services, dormitories and other such auxiliary enterprises are expected to pay their own way. In general, however, students cannot bear the full costs of instruction, departmental research and other educational activities, nor the costs of physical facilities and their operation and maintenance. Tuitions and fees do not equal these costs.

Even tuitions and fees are too great a financial burden for many promising and highly educable young people. Although many of these do not attempt to enroll in colleges, others do and seek financial assistance. The colleges wisely have made great efforts to find means of assisting them. Funds and grants are sought diligently and, through these, varying forms and amounts of student aid are provided as scholarships, fellowships and grants, loans and advances.

To meet the excess of current expenditures and major costs of constructing physical facilities, over receipts from tuitions and fees, the colleges are obliged to rely on the income from endowments and numerous kinds of gifts and grants.

In this study, the 60 participants made comparable analyses to determine the sources of their income for the fiscal year, 1953-1954.

ANALYSIS OF ALL INCOME

The sources of all income of the colleges for 1953-1954 are classified, in this report, in two separate steps. In the first step, the following six classifications are used:

Educational and general - all current general income which is available for the instructional and research programs of the institution, and its general expenses. This includes all income from unrestricted funds, and all income from current restricted funds to the extent the latter has been appropriated during the year. (Income from summer school, night school, correspondence courses, extension and public services programs, etc., are reported in this study as income from other educational operations, since most of the participants do not conduct such operations, and inclusion here would impair comparability.) This major classification of income, educational and general, is subdivided further in a second step of income analysis.

Auxiliary enterprises - the gross income of enterprises which exist primarily for service to students, faculty and staff, and which are intended to be self-supporting, such as dining halls, snack bars, cafeterias, residence halls, dormitories, bookstores, student unions, laundries operated primarily for students and staff, and other similar activities. (Income from student hospitals and infirmaries is included in educational and general income - laboratory and incidental fees.)

Student aid - all income designated or available for scholarships, fellowships, prizes, and other such purposes.

Other educational operations - all current income from educational activities designed primarily to serve the general public. These are defined to include, for this study, summer schools, extension services, night school, correspondence courses, adult evening courses and short courses.

Intercollegiate athletics - gross income of intercollegiate athletics, fees from concessionaires, food service operations at athletic events, guarantees, gate receipts and an appropriate allocation of student fees.

ANALYSIS OF ALL INCOME (CONT'D)

Annuity income - for this study, the net excess of income from annuity funds over the payments made to annuitants. This income is the aggregate of amounts earned on principal sums given to an institution with stipulations that annuity payments are to be made by the institution to the donor.

The aggregate of these classifications of income is considered, in this first step of income analysis, to be the grand total of income. The percentage of total received from each of these major sources then is determined. The results are summarized in Exhibit I.

ALL INCOME: INCOME RECEIVED IN SIX MAJOR CLASSIFICATIONS

	NUMBER AND TYPES OF COLLEGES				EDUCATIONAL AND GENERAL				AUXILIARY ENTERPRISES			
	Men	Women	Coed	Total	Median	Average	High	Low	Median	Average	High	Low
					ALL PARTICIPANTS							
60 COLLEGES	11	11	38	60	60.9	58.7	81.4	22.2	32.5	33.8	77.0	9.6
TYPE					CLASSIFIED BY TYPE OF STUDENT BODY							
MEN	11				63.7	62.2	81.4	30.9	25.8	28.3	66.8	10.4
WOMEN		11			55.4	56.4	75.5	44.3	40.6	39.5	53.5	23.8
COED			38		61.3	58.4	79.9	22.2	32.5	33.8	77.0	9.6
SIZE OF ENROLLMENT					CLASSIFIED BY SIZE OF ENROLLMENT							
200 TO 600	5	8	7	20	60.2	56.5	81.4	30.9	32.9	31.1	66.8	10.4
601 TO 1,000	5	–	19	24	61.5	61.0	79.9	46.2	32.5	31.0	51.2	9.6
1,001 TO 1,400	–	–	10	10	60.6	56.9	67.9	22.2	31.4	36.4	77.0	25.9
1,401 AND MORE	1	3	2	6	59.1	60.0	71.8	51.7	34.6	33.0	41.0	17.9
ASSOCIATION					CLASSIFIED BY ASSOCIATIONS							
AMERICAN	2	2	8	12	64.5	64.6	77.0	50.2	27.0	29.1	40.8	20.0
CENTRAL	1	1	10	12	57.0	58.0	81.4	44.3	35.4	36.1	53.5	10.4
EASTERN	4	4	4	12	60.1	60.2	73.1	49.7	34.9	31.9	41.0	17.6
SOUTHERN	3	3	6	12	57.9	54.6	79.9	22.2	31.9	37.6	77.0	9.6
WESTERN	1	1	10	12	62.4	61.8	70.4	46.6	31.3	31.1	45.8	22.1

Exhibit I, above, shows that in the educational and general classification the median is 60.9 per cent of total income, including that from auxiliary enterprises. The average is 58.7 per cent.

The median of income from auxiliary enterprises is 32.5 per cent, and the average is 33.8 per cent.

The medians for student aid, other educational operations, intercollegiate athletics and annuity income (net) are, respectively, 3.2 per cent, 4.4 per cent, 1.9 per cent and 0.2 per cent.

When classified by type of student body, the colleges show considerable variation as to the median percentages of income from the educational and general source, and from auxiliary enterprises. Eleven men's colleges derive a median of 63.7 per cent of their income from educational and general; 11 women's colleges, 55.4 per cent; 38 coeducational colleges, 61.3 per cent. The variation in average percentages, while less pronounced, is significant, also.

(percentages of all income) **EXHIBIT I**

STUDENT AID				OTHER EDUCATIONAL OPERATIONS				INTERCOLLEGIATE ATHLETICS				ANNUITY INCOME (NET)				
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
ALL PARTICIPANTS																
3.2	3.9	10.5	.1	4.4	3.1	11.7	a	1.9	2.1	8.2	.1	.2	.6	1.2	a	60 COLLEGES
CLASSIFIED BY TYPE OF STUDENT BODY																TYPE
5.9	5.8	10.5	2.0	3.5	4.0	7.5	1.3	2.1	2.6	8.2	.3	–	–	–	–	MEN
3.8	2.8	7.8	.7	2.0	2.3	4.5	.9	–	–	–	–	–	–	–	–	WOMEN
2.8	3.4	7.2	.2	4.8	3.2	11.7	a	1.8	2.0	7.7	.1	.2	.7	1.2	a	COED
CLASSIFIED BY SIZE OF ENROLLMENT																SIZE OF ENROLLMENT
3.3	5.1	10.5	.1	2.4	4.3	11.7	.6	2.0	1.9	3.5	.3	–	–	–	–	200 TO 600
3.1	3.2	6.7	.3	5.1	4.7	9.7	.1	1.6	2.2	8.2	.1	.1	.5	1.2	a	601 TO 1,000
2.8	2.2	4.1	.2	2.9	2.8	6.3	a	2.1	2.3	7.7	.1	–	–	–	–	1,001 TO 1,400
5.3	5.2	7.2	3.8	1.9	1.6	1.9	.9	1.9	1.8	2.3	1.1	–	–	–	–	1,401 AND MORE
CLASSIFIED BY ASSOCIATIONS																ASSOCIATION
1.6	3.1	10.5	.2	3.4	4.2	11.7	.6	2.5	2.7	5.1	1.2	–	–	–	–	AMERICAN
3.8	4.1	7.5	1.1	1.4	2.2	5.3	.1	1.2	1.5	4.5	.1	a	a	a	a	CENTRAL
4.9	5.0	7.8	3.0	1.7	2.6	5.1	.9	2.0	1.7	2.7	.1	–	–	–	–	EASTERN
2.0	1.9	5.2	.1	4.5	5.0	10.4	a	1.8	3.0	8.2	.1	–	–	–	–	SOUTHERN
3.3	3.1	4.8	.2	3.1	4.2	9.7	.8	2.0	1.9	3.0	.2	.2	.4	1.0	.1	WESTERN

When the colleges are classified by size of enrollment, the median percentages of income derived from the educational and general source, and from auxiliary enterprises, are reasonably alike, but the average percentages in both classifications show considerable variation.

When classified by associations, the median percentages of income from educational and general, and from auxiliary enterprises, show wide variation.

Also, when classified by associations, both the medians and averages show wide variations in income for student aid and from other educational operations.

In all classifications, the variations from medians and averages to highs and to lows are very wide.

Throughout the exhibits, one college is high in one classification of income or expenditure, and another college is high in some other classification. No one college can be high in many classifications. The high is the high among 60 colleges or in any grouping of colleges. As a consequence, the highs reported in the various classifications can not be expected to add up and be equivalent to the high reported for the aggregate of classifications. This circumstance obtains also in lows, medians and averages.

ANALYSIS OF EDUCATIONAL AND GENERAL INCOME

In this second step of income analysis, the aggregate of educational and general income is considered as the total, or 100 per cent. The percentage of this total received from each of the subclassifications then is determined. The following six classifications are used in this subanalysis of educational and general income.

Student fees - tuition, including fees for applied instruction in music and art; matriculation and course fees; laboratory and incidental fees, including application and registration fees, library fees and fines; laboratory breakage fees; piano practice fees; health service fees charged students regularly; student activities fees (if not handled on an agency basis for organizations); and transcripts, graduation fees, including diplomas, caps and gowns. Payments made by students for room, board, laundry and other related services are treated as income from auxiliary enterprises.

Government appropriations - amounts received from governmental but not institutional revenue, which are expendable for educational and general purposes. These include funds disbursed for a college by governmental treasuries on institutional vouchers, but do not include monies received for contract research and service.

Endowment income - income earned on the investment of endowment and other nonexpendable funds which is available for educational and general purposes (not including earnings from endowment or other funds restricted for such purposes as student aid, student loans or plant additions).

Gifts and grants - all unrestricted and restricted gifts appropriated for educational and general purposes, but only to the extent expended during the period covered by the report. Income appropriated and expended for research and services is included here, except that received from governmental agencies or in support of contract research.

ANALYSIS OF EDUCATIONAL AND GENERAL INCOME (CONT'D)

Organized activities relating to educational departments - gross income of all enterprises organized and operated in connection with instructional departments, but conducted primarily for the purpose of giving professional training to students. If professional training of students is secondary to service to students and staff, the income is classified as income from auxiliary enterprises.

Other sources - all items of income available for educational and general purposes not included elsewhere.

The results of this analysis are summarized in Exhibit II.

EDUCATIONAL AND GENERAL INCOME: INCOME RECEIVED IN SIX

	NUMBER AND TYPES OF COLLEGES				STUDENT FEES				GOVERNMENT APPROPRIATIONS			
	Men	Women	Coed	Total	Median	Average	High	Low	Median	Average	High	Low
					ALL PARTICIPANTS							
60 COLLEGES	11	11	38	60	63.3	60.1	89.4	5.7	43.4	40.0	74.6	2.2
TYPE					CLASSIFIED BY TYPE OF STUDENT BODY							
MEN	11	–	–	–	49.8	52.5	74.9	33.4	–	–	–	–
WOMEN	–	11	–	–	59.3	60.1	81.0	30.4	–	–	–	–
COED	–	–	38	–	65.6	62.3	89.4	5.7	38.4	38.4	74.6	2.2
SIZE OF ENROLLMENT					CLASSIFIED BY SIZE OF ENROLLMENT							
200 TO 600	5	8	7	20	54.8	53.5	81.0	30.4	–	–	–	–
601 TO 1,000	5	–	19	24	63.9	63.2	80.9	37.9	–	–	–	–
1,001 TO 1,400	–	–	10	10	69.9	61.5	89.4	5.7	38.4	38.4	74.6	2.2
1,401 AND MORE	1	3	2	6	72.2	67.6	74.2	56.6	–	–	–	–
ASSOCIATION					CLASSIFIED BY ASSOCIATIONS							
AMERICAN	2	2	8	12	39.9	43.9	76.0	23.6	59.0	59.0	74.6	43.4
CENTRAL	1	1	10	12	64.8	63.3	74.2	37.3	–	–	–	–
EASTERN	4	4	4	12	72.0	67.4	89.4	47.9	2.2	2.2	2.2	2.2
SOUTHERN	3	3	6	12	59.2	54.4	70.1	5.7	–	–	–	–
WESTERN	1	1	10	12	74.0	71.7	80.9	60.2	–	–	–	–

Exhibit II, above, presents a summary of the percentages of income from each of the subclassified sources under educational and general.

SUBCLASSIFICATIONS (percentages of educational and general income) EXHIBIT II

ENDOWMENT INCOME				GIFTS AND GRANTS				ORGANIZED ACTIVITIES RELATING TO EDUCATIONAL DEPARTMENTS				OTHER SOURCES				
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
ALL PARTICIPANTS																
18.1	21.4	71.9	1.9	13.2	14.9	49.4	.1	.9	1.7	9.1	.1	1.3	2.2	17.9	.2	60 COLLEGES
CLASSIFIED BY TYPE OF STUDENT BODY																TYPE
27.5	29.0	42.9	10.2	8.1	15.3	36.0	4.1	–	–	–	–	1.9	1.9	2.9	1.1	MEN
19.5	22.7	52.0	11.0	11.6	14.1	37.3	.1	.7	.9	1.9	.3	1.4	2.4	7.4	.2	WOMEN
17.0	18.9	71.9	1.9	13.8	15.1	49.4	.9	1.2	2.5	9.1	.1	1.3	2.3	17.9	.3	COED
CLASSIFIED BY SIZE OF ENROLLMENT																SIZE OF ENROLLMENT
19.3	21.1	52.0	5.0	23.8	20.7	49.4	2.8	1.0	3.0	9.1	.3	1.3	2.4	17.9	.2	200 TO 600
21.3	21.3	42.9	1.9	7.8	13.6	36.0	2.5	1.0	1.0	1.4	.6	1.3	1.8	6.6	.4	601 TO 1,000
17.7	22.1	71.9	7.2	7.4	8.7	22.2	.9	1.2	1.3	2.5	.3	2.1	1.9	3.8	.3	1,001 TO 1,400
17.1	17.7	25.5	11.5	10.6	10.7	23.4	.1	.7	.6	.9	.1	3.2	3.5	7.4	1.3	1,401 AND MORE
CLASSIFIED BY ASSOCIATION																ASSOCIATION
18.7	22.4	52.0	1.9	24.1	23.9	49.4	1.2	.9	2.6	9.1	.3	.9	2.7	17.9	.3	AMERICAN
17.6	19.3	28.7	11.5	13.5	15.2	33.1	3.6	.5	.7	1.9	.1	1.3	1.9	6.6	.2	CENTRAL
23.8	23.4	42.9	7.2	7.5	6.3	13.3	.1	.7	.7	.9	.6	2.0	2.6	7.4	.4	EASTERN
19.6	23.2	71.9	6.4	22.8	21.0	36.0	2.8	–	–	–	–	1.2	1.5	4.1	.4	SOUTHERN
16.3	17.0	31.4	3.2	4.2	7.9	24.3	2.5	2.0	3.1	7.5	1.0	2.3	2.4	3.8	.6	WESTERN

The variations among medians and among averages are very wide in all classifications.

The variations from medians and averages to highs and to lows also are very wide.

PATTERNS OF INCOME

In the introduction to this report, it was stated that this study attempted to discover:

1. Whether patterns of sources of funds and of usage of funds could be identified.

2. Whether medians and averages of classes of income and of expenditure were reliable as guides, or

3. Whether deviations from medians and averages occurred with such frequency and intensity as to invalidate any assumption that such medians and averages were reliable.

4. Whether allotments of funds to various college activities might be influenced by socioeconomic conditions or other characteristics of the student bodies, by economic resources of the colleges, by regional habits, by climatic conditions, or by other special circumstances.

Exhibit III on page 29 is a scatter diagram showing the deviations from median in the five most significant classifications of income. Educational and general income and auxiliary enterprise income are charted as percentages of all income. Student fees, endowment income, and gifts and grants are charted as percentages of educational and general income.

In educational and general income, the median is 60.9 per cent. Only 22 of the sixty colleges lie within a range of 3 percentage points over or under the median. Thirty-three lie within a range of 5 percentage points over or under the median. The high is 81.4 per cent, or more than 20 percentage points above the median, and the low is 22.2 per cent or more than 38 percentage points below the median.

The auxiliary enterprise income median is 32.5 per cent of all income. Only 18 colleges lie within a range of 3 percentage points over or under this median, and only 24 within 5 points. The high is 77.0 per cent compared with the median of 32.5 per cent, and the low is 9.6 per cent.

The median of student fees is 63.3 per cent of total educational and general income. The high is 89.4 per cent and the low 5.7 per cent. Only 9 colleges lie within a range of 3 percentage points over or under the median, and 17 within 5 points.

Only 19 and 25 colleges lie within a range of 3 and 5 percentage points, respectively, of the median in endowment income, which is 18.1 per cent of all educational and general income. The high is 71.9 per cent, and the low is 1.9 per cent.

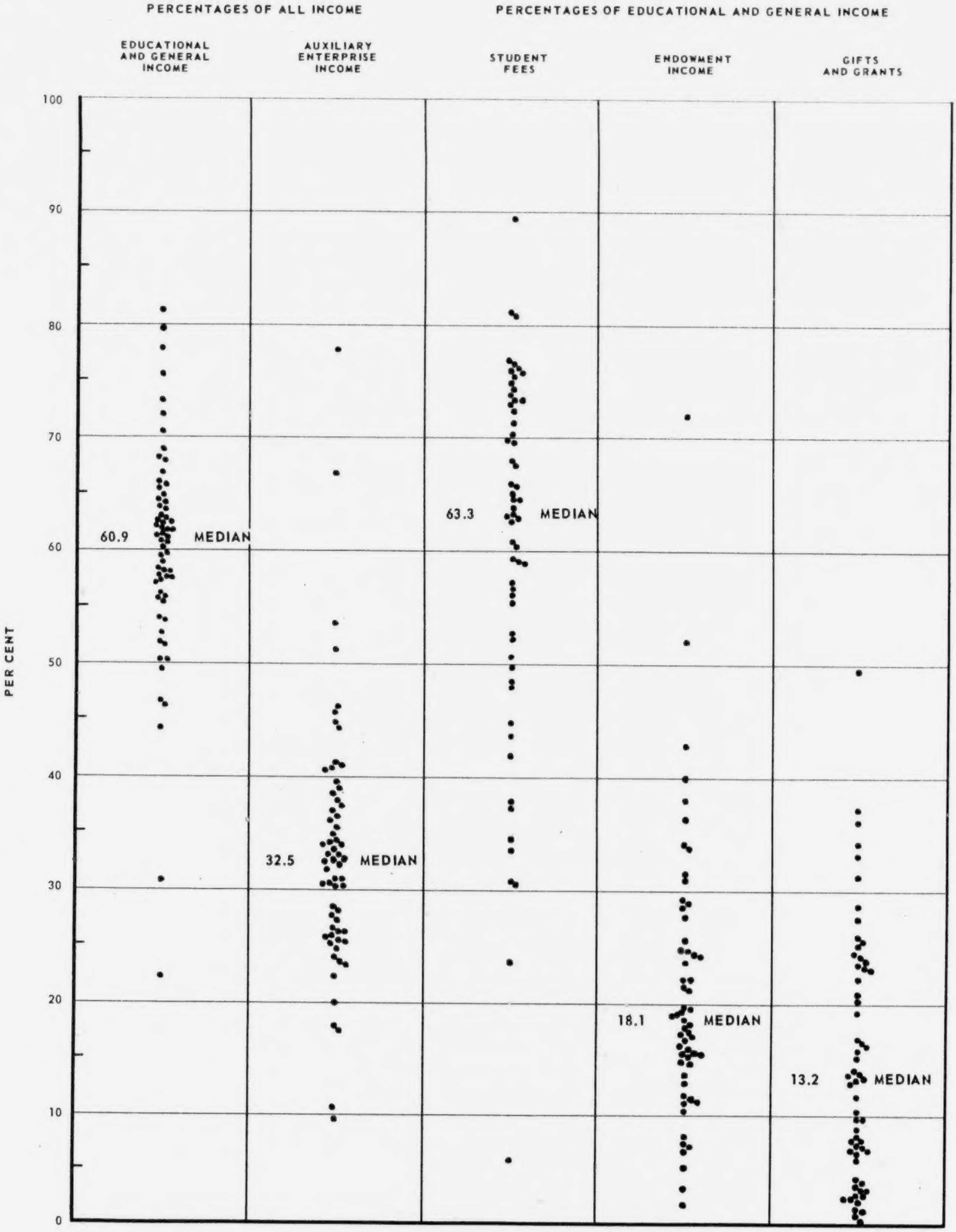
Gifts and grants are 13.2 per cent median, but the high is 49.4 per cent and the low, .1 per cent. Only 10 and 17 colleges lie within the range of 3 and 5 percentage points, respectively, of the median.

Inspection of the underlying details in the analysis of income reveals that 10 colleges in the Western Association receive more than the 60 college median in student fee income, and only 2 receive less. But in the American Association, only 2 colleges excced the median while 10 are below. In the Southern Association, 3 colleges exceed median, and 9 are below. In the Central Association, 8 of the 12 colleges exceed median; and in the Eastern 7.

In the Western Association, only 4 of the 12 colleges exceed the 60 college median of endowment income, and only 3 exceed the median of gifts and grants. In the Southern Association, 10 of the 12 colleges exceed the median in gifts and grants, as do also 10 of the 12 in the American Association. In the Eastern Association, only one college exceeds the gifts and grants median. In the Central Association, 7 exceed it.

There are other such striking deviations in the income analysis. The cluster around the medians of these significant items of income indicates that there are indeed patterns of income, and that these patterns are valuable as guides. But the many and wide deviations from medians sound a note of caution to recognize fully that colleges have their individual characters and personalities, and that these may be impaired by drastic attempts to make income or expenditures conform to patterns too rigidly.

PATTERNS OF INCOME (scatter diagram showing deviations from medians) EXHIBIT III



HOW THE COLLEGES USE THEIR MONEY

INFLUENCE OF OBJECTIVES UPON ALLOTMENTS OF MONIES

Their objectives and missions are major determinants in how the colleges use their money. The degree of emphasis an institution places upon its several activities is determined by its educational offerings, standards of excellence in instruction and research, teaching philosophies and techniques, faculty-student relationships, and interests in the total educational and developmental experience of the student while at college. Such emphasis plays a major part in determining expenditures for each activity.

All of the 60 participants in this study are privately supported liberal arts colleges, with the exception already mentioned, but the comparative analyses of their expenditures, as developed in this study, show that their emphases differ substantially.

It is particularly interesting to study Exhibit VIII, on page 47, which shows the median expenditures for several important classifications and the deviations from median. One might expect to find a substantial number of colleges clustered at the median. However, in the area of total educational and general expense, only 23 of the 60 colleges are within a range of 3 percentage points over or under the median of 60.

Only 21 colleges are within a range of 3 percentage points over or under the median of 28.9 in the area of auxiliary enterprise expenditures. The high college reported 77.1 per cent of its money used for auxiliary enterprises, and the low college 4.1 per cent.

Only 33 of the 60 colleges are within a range of 3 percentage points over or under the median of 50.1 in instruction, departmental research and other educational activities. The high college reported 63.6 per cent and the low college 38.9 per cent.

Colleges still within the clusters about the medians extend to 6 or 7 percentage points over or under medians.

ANALYSIS OF ALL EXPENDITURES

The total expenditures of the colleges for 1953-1954, including those for auxiliary enterprises, are classified in two steps for the purposes of this report. The following classifications are used in the first step:

Educational and general - the current expenditures of all departments and activities of the institutions concerned with their educational programs; with the counseling, guiding and testing of students; and the maintenance of records of student achievement, public services and information, and administrative and general expenses.

Auxiliary enterprises - all direct costs and expenses of operating the enterprises existing primarily for service to students, faculty and staff, such as dining halls and other enterprises listed in the description of income classifications; also, the indirect costs of plant operation and maintenance.

Student aid - all expenditures for scholarships, including athletic scholarships, fellowships and prizes.

Other educational operations - the expenditures of educational activities designed primarily to serve the public, including summer schools, extension services, night schools, correspondence courses, adult evening courses and short courses, which are excluded from educational and general expenses, for the purposes of this study, because only a few of the participants conduct such operations, and their inclusion in educational and general impairs comparability.

Intercollegiate athletics - the salaries of coaches, excepting portions thereof chargeable to physical education or other educational departments, and the applicable portions of salaries of faculty who coach; expenses of varsity; including travel, athletic equipment and equipment storeskeeping; stadium maintenance expense; guarantees; publicity, cost of ticket sales, ushers, gatemen, police, radio and television costs, and all other expense of maintaining or supporting varsity teams.

Annuities - the net excess of payments to annuitants, as considerations for gifts of principal sums, over the income derived from investments of the principal.

The aggregate of these classifications of expense, including auxiliary enterprises, is treated, in this first step of expenditure analysis, as the grand total. The percentage of the grand total expended in each of these major classifications then is determined. The results are summarized in Exhibit IV, on page 34.

ALL EXPENDITURES: EXPENDITURES IN SIX MAJOR

	NUMBER AND TYPES OF COLLEGES				EDUCATIONAL AND GENERAL				AUXILIARY ENTERPRISES			
	Men	Women	Coed	Total	Median	Average	High	Low	Median	Average	High	Low
					ALL PARTICIPANTS							
60 COLLEGES	11	11	38	60	60.0	60.2	84.8	21.7	28.9	29.2	77.1	4.1
TYPE					CLASSIFIED BY TYPE OF STUDENT BODY							
MEN	11	–	–	–	60.6	60.9	70.1	51.1	26.4	24.0	32.8	10.0
WOMEN	–	11	–	–	59.8	60.0	67.8	53.0	32.6	32.7	38.7	24.8
COED	–	–	38	–	59.6	59.7	84.8	21.7	28.6	30.0	77.1	4.1
SIZE OF ENROLLMENT					CLASSIFIED BY SIZE OF ENROLLMENT							
200 TO 600	5	8	7	20	63.1	63.1	71.9	55.1	28.9	27.0	37.0	10.0
601 TO 1,000	5	–	19	24	59.3	59.9	84.8	42.8	28.5	28.3	51.2	4.1
1,001 TO 1,400	–	–	10	10	58.1	54.9	67.2	21.7	29.2	34.5	77.1	24.9
1,401 AND MORE	1	3	2	6	60.8	60.0	66.4	53.0	32.4	31.2	38.7	16.6
ASSOCIATION					CLASSIFIED BY ASSOCIATIONS							
AMERICAN	2	2	8	12	62.6	63.4	70.6	56.1	28.8	27.3	33.9	20.0
CENTRAL	1	1	10	12	57.5	58.6	70.1	42.8	31.8	31.9	51.2	10.0
EASTERN	4	4	4	12	59.5	59.3	68.3	45.9	29.8	28.9	39.2	15.8
SOUTHERN	3	3	6	12	58.3	58.3	84.8	21.7	29.3	30.0	77.1	4.1
WESTERN	1	1	10	12	60.9	61.2	68.4	55.1	29.0	28.0	37.0	20.9

The results shown suggest, in varying degrees, the influence of certain of the varying factors such as type of student body, size of institutions, and economic resources of the colleges.

But the patterns are not consistent. The median expenditure for educational and general activities is 60.6 per cent of total expenditures in 11 men's colleges, 59.8 per cent in 11 women's colleges and 59.6 per cent in 38 coeducational colleges. It is 63.1 per cent in colleges with enrollments of 200 to 600, successively lower in the enrollment groups 601 to 1,000 and 1,001 to 1,400, but it rises again by 2.7 percentage points for colleges with enrollments of 1,401 and more.

CLASSIFICATIONS (percentages of all expenditures)

EXHIBIT IV

STUDENT AID				OTHER EDUCATIONAL OPERATIONS				INTERCOLLEGIATE ATHLETICS				ANNUITY PAYMENTS (NET)				
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
								ALL PARTICIPANTS								
6.1	6.2	14.8	a	2.6	2.8	7.2	a	3.2	3.6	11.5	.2	.2	.6	5.1	a	60 COLLEGES
								CLASSIFIED BY TYPE OF STUDENT BODY								TYPE
7.8	8.6	12.9	4.9	2.2	2.6	5.6	.4	5.4	6.0	11.5	3.1	.2	.2	.2	.1	MEN
5.7	6.2	12.4	3.9	2.1	2.3	2.8	1.9	x	x	x	x	.2	1.8	5.1	a	WOMEN
6.0	5.8	14.8	a	2.9	2.7	7.2	a	2.4	2.9	7.2	.2	.1	.3	1.1	a	COED
								CLASSIFIED BY SIZE OF ENROLLMENT								SIZE OF ENROLLMENT
5.4	6.7	14.8	a	2.3	2.4	5.0	.4	3.2	4.1	7.0	1.4	.2	1.8	5.1	.2	200 TO 600
6.3	6.2	9.2	2.1	3.5	2.0	7.2	.1	2.7	3.4	11.5	.5	.1	.3	1.1	a	601 TO 1,000
5.5	5.1	8.1	.7	2.6	2.9	6.5	.3	3.6	3.7	7.2	.2	.1	.1	.1	.1	1,001 TO 1,400
6.6	6.5	11.5	1.1	1.9	1.3	2.1	a	2.1	3.0	5.4	1.5	.2	.2	.5	a	1,401 AND MORE
								CLASSIFIED BY ASSOCIATIONS								ASSOCIATION
5.6	6.0	12.8	a	1.6	2.5	5.1	.4	3.2	3.7	6.5	1.4	x	x	x	x	AMERICAN
5.3	5.7	12.9	1.1	.6	2.1	6.1	a	2.0	2.6	7.0	1.1	.5	1.3	5.1	a	CENTRAL
6.6	7.4	12.4	4.0	2.2	2.7	6.5	.4	4.9	4.6	7.2	1.9	x	x	x	x	EASTERN
5.6	5.8	14.8	.7	3.0	3.2	5.6	.3	3.0	4.5	11.5	.2	.2	.5	1.1	.1	SOUTHERN
6.5	6.4	8.1	4.6	2.3	3.0	7.2	.7	3.1	2.8	4.8	.5	.1	.1	.2	a	WESTERN

Notes – Staff benefits have been distributed to applicable expense groups. a – Less than .05% x – Only one college reporting

Auxiliary enterprise median expenditures are 26.4 per cent of total in 11 men's colleges, 32.6 per cent in 11 women's colleges and 28.6 per cent in 38 coeducational colleges. Median expenditures for auxiliary enterprises show a rising tendency as the enrollments increase in size.

When classified by Association, the median expenditure for auxiliary enterprises is 31.8 per cent in the Central Association, 29.8 per cent in Eastern, 29.3 per cent in Southern, 29.0 per cent in Western, and 28.8 per cent in American.

Exhibit IV also shows that among the 60 colleges, the high for educational and general expense is 84.8 per cent of total expenditures, and the low is 21.7 per cent. In the classifications of men's, women's and coeducational colleges the highs are 70.1 per cent, 67.8 per cent and 84.8 per cent respectively, and the lows are 51.1 per cent, 53.0 per cent and 21.7 per cent.

When the 60 colleges are classified by type of student body, the median expenditures for educational and general expense, as shown in Exhibit IV, range between 60.6 per cent in the men's colleges and 59.6 per cent in the coeducational colleges.

When the colleges are classified by enrollment size, the median expenditures for educational and general expenses range from 63.1 per cent in the colleges with enrollments of 200 to 600, to 58.1 per cent in the colleges with enrollments of 1,001 to 1,400.

When classified by associations represented, with 12 colleges in each of five associations, the medians range from 62.6 per cent to 57.5 per cent.

Average expenditures almost parallel median expenditures in each of the groups in all of these classifications.

ANALYSIS OF EDUCATIONAL AND GENERAL EXPENDITURES

In the second step of analysis of expenditures, the aggregate of educational and general expenses is considered as the sum total, or 100 per cent. The percentage of this total expended in each of the subclassifications in this bracket then is determined. The following subclassifications are used in this second step of analysis:

General administration - the expenses of governing boards or trustees, the salaries and expenses of the offices of the chief administrative officer, the academic administrative officer, and the business and financial officers.

Student services - the administration of student affairs; admissions; student records; student advising, guiding and testing; the net cost to the college of student organizations and activities.

Public services and information - publicity, public relations and other public services and information; and development, college promotion and fund raising.

General institutional - all remaining noninstructional or educational general expenditures of the college as a whole, exclusive of libraries, physical plant operation and maintenance, student aid, auxiliary enterprises, intercollegiate athletics, and annuity payments.

Instruction and departmental research and specialized educational activities - all expenditures for instructional programs, and for that research which is conducted in educational departments and not separately budgeted and financed as organized research.

Organized research - separately budgeted and financed research, and all separately organized research divisions, such as research bureaus and research institutes.

Libraries - total expenditures for separately organized libraries, including salaries and wages, supplies and expenses, books, microfilms, periodicals and binding.

Operation and maintenance of educational plant - cost of operating and maintaining the educational and administrative plant, including classrooms, laboratory and other instructional buildings; libraries; and administrative buildings and residences furnished rent free to administrative staff. Expenditures distributable or directly chargeable to auxiliary enterprises and activities other than educational and general are charged to appropriate activities.

The sum of these classifications of expenses is considered as the grand total, or 100 per cent, in this second step of expenditure analysis. The percentage of this total expended in each of the subclassifications then is determined. Exhibit V on page 38 presents the summary of these subclassifications of educational and general expenditures.

EDUCATIONAL AND GENERAL EXPENDITURES: EXPENDITURES IN EIGHT SUBCLASSIFICATIO

	NUMBER AND TYPES OF COLLEGES				GENERAL ADMINISTRATION				STUDENT SERVICES				PUBLIC SERVICES AND INFORMATION				GENERAL INSTITUTIONAL			
	Men	Women	Coed	Total	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
									ALL PARTICIPANTS											
60 COLLEGES	11	11	38	60	9.1	9.4	18.4	4.6	9.0	9.1	18.1	3.7	5.4	5.3	9.4	1.4	3.5	4.0	12.9	1.5
TYPE									CLASSIFIED BY TYPE OF STUDENT BODY											
MEN	11	—	—	—	9.0	8.6	10.7	6.2	8.5	9.0	13.8	6.3	6.7	6.6	9.3	2.2	3.7	4.3	10.0	2.4
WOMEN	—	11	—	—	9.3	8.8	12.4	4.6	9.2	10.5	18.1	8.2	4.1	4.5	7.8	1.4	3.8	4.0	7.0	2.8
COED	—	—	38	—	9.2	9.6	18.4	5.4	8.9	8.9	13.5	3.7	5.1	5.2	9.4	1.6	3.4	3.8	12.9	1.5
SIZE OF ENROLLMENT									CLASSIFIED BY SIZE OF ENROLLMENT											
200 TO 600	5	8	7	20	10.5	10.8	18.4	6.4	8.8	9.3	18.1	5.2	5.4	5.1	9.3	1.8	3.9	4.7	12.9	1.8
601 TO 1,000	5	–	19	24	9.7	9.7	14.0	5.7	8.6	8.5	12.4	3.7	6.1	5.6	9.4	1.9	3.2	3.6	5.9	1.5
1,001 TO 1,400	–	–	10	10	7.9	7.8	9.8	5.4	9.8	10.0	13.5	8.0	6.3	5.8	8.2	1.6	3.5	3.6	6.5	1.5
1,401 AND MORE	1	3	2	6	6.0	5.9	7.7	4.6	10.0	10.0	11.0	8.7	4.1	4.3	7.2	1.4	3.8	3.7	4.3	2.9
ASSOCIATION									CLASSIFIED BY ASSOCIATIONS											
AMERICAN	2	2	8	12	10.6	10.7	13.6	5.4	8.7	8.1	10.4	3.7	3.3	3.4	6.7	1.6	3.7	4.8	12.9	1.5
CENTRAL	1	1	10	12	8.7	8.6	12.4	5.7	10.9	11.4	18.1	8.0	6.9	6.4	8.8	3.1	3.5	3.6	5.9	2.6
EASTERN	4	4	4	12	7.1	7.0	9.0	4.6	8.7	8.0	10.1	6.3	5.6	5.6	9.4	1.4	3.8	4.0	7.0	2.9
SOUTHERN	3	3	6	12	10.8	11.6	18.4	9.4	8.6	8.6	13.5	5.2	5.4	5.5	9.3	2.0	3.5	3.8	6.5	1.5
WESTERN	1	1	10	12	8.5	9.1	14.0	6.4	9.1	8.9	13.8	5.5	6.3	5.8	8.0	2.6	3.4	3.5	5.4	1.6

Exhibit V shows the subdivisions of expenditures which are grouped under the general heading, "Educational and General."

The median expenditure in the 60 colleges for instruction, departmental research and specialized educational activities is 50.1 per cent of this group of expenditures. The medians range from 47.9 per cent to 52.1 per cent when all of the classifications by types of student body, size of enrollment and associations are considered. However, of the aggregate of 12 medians, 7 fall within a range of one percentage point of the median for all 60 colleges.

(percentages of educational and general expenditures) **EXHIBIT V**

INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES				ORGANIZED RESEARCH				LIBRARIES				OPERATION AND MAINTENANCE OF PHYSICAL PLANT				
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
ALL PARTICIPANTS																
50.1	50.2	63.6	38.9	.6	1.0	3.9	.1	5.0	4.9	9.5	1.9	16.0	16.6	26.8	6.6	60 COLLEGES
CLASSIFIED BY TYPE OF STUDENT BODY																TYPE
48.1	49.0	57.9	43.1	.5	.5	1.2	.3	4.7	4.4	5.7	1.9	18.0	17.7	23.6	12.4	MEN
49.7	47.9	52.7	38.9	.7	1.1	2.1	.6	5.0	4.8	7.3	2.4	18.8	19.2	22.7	15.2	WOMEN
51.0	51.1	63.6	43.6	.7	1.3	3.9	.1	5.0	5.1	9.5	2.7	14.8	15.6	26.8	6.6	COED
CLASSIFIED BY SIZE OF ENROLLMENT																SIZE OF ENROLLMENT
48.4	49.2	58.2	38.9	.5	.5	.6	.3	4.9	4.9	9.5	2.1	15.6	16.0	22.3	6.6	200 TO 600
51.2	50.1	59.4	43.1	.6	1.0	3.9	.1	4.9	4.8	6.6	2.7	16.5	17.1	26.8	11.5	601 TO 1,000
49.6	51.3	63.6	45.8	1.5	1.6	2.6	.7	5.6	5.3	7.0	3.4	14.7	15.6	21.7	8.5	1,001 TO 1,400
52.1	52.1	53.6	50.4	.7	.9	2.1	.1	4.7	4.8	7.3	1.9	18.8	18.5	22.7	13.6	1,401 AND MORE
CLASSIFIED BY ASSOCIATIONS																ASSOCIATION
50.2	51.4	63.6	45.6	2.6	2.1	3.1	.5	5.2	5.0	9.5	2.1	14.5	16.0	26.8	8.5	AMERICAN
47.9	49.0	57.1	38.9	1.0	.8	3.9	.1	4.2	4.2	5.7	3.1	15.6	16.3	20.9	12.4	CENTRAL
50.3	48.6	52.7	41.1	.7	1.0	2.1	.3	5.4	5.3	7.3	1.9	20.9	20.2	23.6	14.9	EASTERN
50.2	50.3	59.4	44.6	x	x	x	x	4.8	4.8	6.6	4.2	16.0	15.3	20.5	6.6	SOUTHERN
51.3	51.8	58.2	45.8	.7	1.0	2.2	.4	5.3	5.2	6.5	3.6	14.5	15.2	20.9	10.9	WESTERN

Note – Staff benefits have been distributed to applicable expense groups. x – only one college reporting.

Averages of expenditures follow the median expenditures very closely.

The median in all 60 colleges for expenditures for operation and maintenance of physical plant is 16.0 per cent of total educational and general expense. The variations in this classification of expense are wider than in others already mentioned. The colleges in the American and Western Associations each have median operation and maintenance expenditures of 14.5 per cent of total educational and general expenses; those in the Central Association have a median of 15.6 per cent; the Southern Association, 16.0 per cent; and the Eastern Association, 20.9 per cent.

GENERAL ADMINISTRATIVE EXPENDITURES: EXPENDITURES IN FIVE SUBCLASSIFICATIONS

	NUMBER AND TYPES OF COLLEGES				GOVERNING BOARD OR TRUSTEES				GENERAL ADMINISTRATION			
	Men	Women	Coed	Total	Median	Average	High	Low	Median	Average	High	Low
					ALL PARTICIPANTS							
60 COLLEGES	11	11	38	60	.1	.1	.7	a	3.3	3.5	9.3	1.1
TYPE					CLASSIFIED BY TYPE OF STUDENT BODY							
MEN	11	—	—	—	.1	.1	.4	a	3.6	3.6	5.0	2.3
WOMEN	—	11	—	—	.1	.1	.2	a	3.2	3.2	5.4	1.1
COED	—	—	38	—	.1	.1	.7	a	3.2	3.4	9.3	1.4
SIZE OF ENROLLMENT					CLASSIFIED BY SIZE OF ENROLLMENT							
200 TO 600	5	8	7	20	.2	.2	.7	a	4.1	4.6	9.3	3.0
601 TO 1,000	5	–	19	24	.1	.1	.3	a	3.3	3.5	5.8	1.5
1,001 TO 1,400	–	–	10	10	.1	.2	.3	a	2.4	2.2	2.9	1.4
1,401 AND MORE	1	3	2	6	.1	.2	.4	a	1.5	1.7	2.5	1.1
ASSOCIATION					CLASSIFIED BY ASSOCIATIONS							
AMERICAN	2	2	8	12	.2	.2	.7	a	4.8	4.4	6.7	1.8
CENTRAL	1	1	10	12	.1	.1	.3	a	2.7	2.7	4.0	1.5
EASTERN	4	4	4	12	.1	.1	.3	a	2.4	2.3	3.0	1.1
SOUTHERN	3	3	6	12	.1	.1	.4	a	4.4	4.6	9.3	1.4
WESTERN	1	1	10	12	.2	.2	.3	a	3.3	3.4	5.8	2.4

Note – a – less than .05%.

In subclassifications of general administrative expenditures, Exhibit VI shows that the median expenditure for general administration is 3. 3 per cent of all educational and general expenditures; academic administration is 1. 6 per cent; and business and financial administration is 4. 3 per cent.

Colleges in the higher enrollment classifications use a smaller part of their money for administration than do those in the lower enrollment brackets. The largest enrollment group uses less than one third as much as the smallest group for academic administration, slightly more than one third as much for general administration, and a little more than half as much for business and financial administration.

(percentages of educational and general expenditures)

EXHIBIT VI

ACADEMIC ADMINISTRATION				BUSINESS AND FINANCIAL ADMINISTRATION				STAFF BENEFITS				
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
ALL PARTICIPANTS												
1.6	1.4	2.6	.1	4.3	4.2	9.0	1.9	.4	.6	1.6	.1	60 COLLEGES
CLASSIFIED BY TYPE OF STUDENT BODY												TYPE
.9	1.2	2.2	.1	3.5	3.6	4.7	2.0	.5	.5	1.1	.3	MEN
1.6	1.5	2.6	.4	4.3	4.1	5.7	2.3	.5	.6	1.1	.3	WOMEN
1.5	1.3	2.4	.1	4.3	4.4	9.0	1.9	.4	.6	1.6	.1	COED
CLASSIFIED BY SIZE OF ENROLLMENT												SIZE OF ENROLLMENT
2.0	1.7	2.6	.1	4.5	4.6	9.0	2.0	1.1	.1	.4	.5	200 TO 600
1.7	1.4	2.2	.3	4.2	4.2	7.0	2.6	.5	.6	.6	.2	601 TO 1,000
1.1	1.1	2.1	.1	4.1	4.2	5.5	2.9	.4	.4	1.0	.2	1,001 TO 1,400
.6	.6	.8	.4	2.6	3.1	4.6	1.9	.5	.7	1.6	.3	1,401 AND MORE
CLASSIFIED BY ASSOCIATION												ASSOCIATION
1.5	1.4	2.1	.1	4.6	4.8	9.0	3.2	.5	.5	1.0	.1	AMERICAN
1.2	1.4	2.6	.3	4.1	3.9	5.7	1.9	.6	.7	1.5	.2	CENTRAL
.6	.8	1.9	.1	3.6	3.4	4.7	2.3	.4	.5	1.1	.3	EASTERN
1.7	1.7	2.4	.9	4.4	4.6	6.8	2.6	.6	.7	1.6	.2	SOUTHERN
1.3	1.3	1.9	.6	4.1	4.3	7.0	2.5	.3	.4	1.5	.2	WESTERN

The American and Southern Associations use more of their money for administration than the other associations, and Eastern uses less than any other. This is consistent with the showing of lower percentages of expenditure in the larger colleges. In the American Association, 11 participants have enrollments under 1,000 and in the Southern, 10. Only 5 Eastern participants are below 1,000 and 3 are over 1,400. Central and Western Association participants lie between these extremes.

INSTRUCTION AND DEPARTMENTAL RESEARCH EXPENDITURES IN SEVEN

	NUMBER AND TYPES OF COLLEGES				INSTRUCTIONAL SALARIES				CLERICAL AND SUPPORTING SERVICES SALARIES				STUDENT WAGES			
	Men	Women	Coed	Total	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
					ALL PARTICIPANTS											
60 COLLEGES	11	11	38	60	40.0	40.7	55.9	31.0	1.0	1.1	4.1	.1	.7	.9	2.9	.1
TYPE					CLASSIFIED BY TYPE OF STUDENT BODY											
MEN	11	—	—	—	39.3	40.7	48.6	35.1	1.3	1.5	2.9	.5	.7	.7	1.3	.2
WOMEN	—	11	—	—	37.8	37.6	44.6	31.0	1.3	1.8	4.1	.7	.3	.8	2.4	.2
COED	—	—	38	—	41.1	40.9	55.9	32.6	.9	1.2	3.8	.1	.9	1.0	2.9	.2
SIZE OF ENROLLMENT					CLASSIFIED BY SIZE OF ENROLLMENT											
200 TO 600	5	8	7	20	40.2	40.3	50.4	31.0	1.0	1.1	4.1	.5	.5	.9	2.4	.2
601 TO 1,000	5	–	19	24	40.3	40.7	46.8	35.1	1.2	1.3	3.8	.1	.9	1.1	2.9	.1
1,001 TO 1,400	–	–	10	10	38.6	41.7	55.9	34.7	1.0	1.2	2.5	.3	.9	.9	1.8	.2
1,401 AND MORE	1	3	2	6	39.8	40.1	43.4	37.6	2.3	2.2	4.1	.7	.5	.7	1.3	.2
ASSOCIATION					CLASSIFIED BY ASSOCIATIONS											
AMERICAN	2	2	8	12	39.9	41.1	55.9	32.6	.9	1.3	2.8	.5	.7	.8	1.7	.3
CENTRAL	1	1	10	12	39.7	40.1	49.0	31.0	.8	.9	1.4	.3	.7	.9	2.4	.3
EASTERN	4	4	4	12	37.7	38.1	43.4	35.1	2.3	2.2	4.1	.7	.5	.6	1.0	.2
SOUTHERN	3	3	6	12	41.4	42.0	50.4	36.7	.6	.7	1.3	.1	.8	1.0	2.4	.1
WESTERN	1	1	10	12	42.9	42.1	48.4	34.7	1.2	1.2	2.1	.2	1.3	1.3	2.9	.2

Variations among the medians do not correlate with variations in size of enrollment.

The Western Association's median expenditure for instructional salaries is highest at 42.9 per cent, and the Eastern's is lowest at 37.7 per cent. American's and Central's medians are almost identical with the median of 40.0 per cent for all 60 colleges. Southern's is at 41.4 per cent.

SUBCLASSIFICATIONS (percentages of educational and general expenditures) EXHIBIT VII

SUPPLIES AND EXPENSE				EQUIPMENT-INSTRUCTION (NEWLY ACQUIRED)				STAFF BENEFITS				CARNEGIE FOUNDATION AND OTHER RETIREMENT GRANTS				
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
ALL PARTICIPANTS																
3.1	3.6	13.8	.9	.9	.9	3.5	.1	2.6	2.8	5.6	.7	1.1	1.1	2.9	.4	60 COLLEGES
CLASSIFIED BY TYPE OF STUDENT BODY																TYPE
2.7	2.7	4.1	.9	.7	.6	1.0	.1	2.6	3.1	5.6	2.1	.8	.8	1.2	.6	MEN
3.8	3.9	6.9	1.1	.3	.4	.8	.1	2.9	3.2	6.1	1.9	1.1	1.2	1.4	1.1	WOMEN
3.1	3.7	13.8	1.2	1.0	1.0	3.5	.1	2.3	2.5	5.5	.7	1.0	1.0	2.9	.4	COED
CLASSIFIED BY SIZE OF ENROLLMENT																SIZE OF ENROLLMENT
2.9	3.2	6.9	1.1	.8	.9	2.4	.1	2.6	2.5	3.5	.7	–	–	–	–	200 TO 600
3.0	3.8	13.8	.9	.8	.9	3.5	.1	2.5	2.8	5.6	1.3	1.0	1.0	1.2	.6	601 TO 1,000
3.6	3.5	7.8	1.6	1.0	1.0	1.9	.3	2.6	2.8	4.3	1.9	1.0	.9	1.2	.4	1,001 TO 1,400
3.9	4.3	6.2	3.1	.7	.7	1.1	.3	2.5	3.4	6.1	1.8	1.3	1.6	2.9	1.1	1,401 AND MORE
CLASSIFIED BY ASSOCIATIONS																ASSOCIATION
3.9	4.2	7.6	2.5	1.2	1.3	3.5	.1	2.0	2.1	3.3	.7	–	–	–	–	AMERICAN
2.9	3.2	5.3	1.9	.9	.8	1.2	.2	2.5	3.0	5.5	1.8	1.1	1.3	2.9	.4	CENTRAL
3.4	3.4	6.2	1.1	.6	.7	1.4	.3	2.6	3.0	6.1	1.9	1.1	1.0	1.4	.6	EASTERN
2.8	4.0	13.8	.9	.3	.4	1.0	.1	2.8	2.9	5.5	1.3	–	–	–	–	SOUTHERN
2.8	3.2	6.9	1.9	.9	1.0	2.4	.1	2.7	2.7	4.6	1.3	–	–	–	–	WESTERN

In this exhibit, the money used for the function of instruction and departmental research is analyzed by object of expenditure.

For all 60 colleges, the median expenditure for instructional salaries is 40 per cent of the total of educational and general expenditures. The median for staff benefits is 2. 6 per cent. For supplies and expense, the median is 3. 1 per cent.

The median for instructional salaries is highest in the coeducational colleges at 41. 1 per cent, and lowest in the women's colleges at 37. 8 per cent. In the men's colleges it is 39. 3 per cent.

PATTERNS OF EXPENDITURE

The analysis of expenditures showed that there are identifiable patterns of usage of college monies just as there are identifiable patterns of income. In expenditure classifications, greater numbers of colleges lie within 3 to 5 percentage points of the medians for the 60 colleges than in income classifications.

Again, however, there are many variations from the medians, and many of the variations are wide. These variations sound the same note of caution as do those in the income analysis, concerning the application of patterns in planning the use of a college's money. As guides, the patterns may be usefully employed. They might well stimulate curiosity at any college and provoke inquiry regarding the wisdom or necessity for using the college's money as it is used. Such curiosity and inquiry might lead to changes in policy and procedure; it might lead to changes in the college's mission or its program emphases.

But the planning for use of the college's money must still take account of the college's individuality and its educational personality.

Exhibit VIII, on page 47, is a scatter diagram showing the deviations from median in six significant classifications of expenditure. Educational and general expenditures and auxiliary enterprise expenditures are charted as percentages of all expenditures. Instruction and departmental research, student services, general administration and plant operation and maintenance are charted as percentages of educational and general expenditures.

In educational and general expenditures, the median for all 60 participating colleges is 60.0 per cent. But, in the American Association, 10 of the 12 members participating devote more than the median percentage of their money to educational and general activities; whereas, in the Eastern Association, only four of the 12 participating members devote more than the median percentage to this use. In each the Central and Southern Associations, 5 use more than the median percentage, and in the Western 6. The high is in the Southern Association with a percentage of 84.8 per cent. The low is in the Southern Association, also, with a percentage of 21.7 per cent.

The median of auxiliary enterprise expenditures is 28.9 per cent. In the American Association, only five participants use more of their money for auxiliary enterprises than the median. Seven colleges among the Central Association participants use more than the median. In each of the remaining three associations, six use more and six less than the median. The member of the Southern Association which uses the highest percentage of its total expenditures for educational and general activities, uses the lowest percentage among the 60 colleges, 4.1 per cent, for auxiliary enterprises, and the member which uses the lowest percentage for educational and general activities uses the highest percentage among the 60 colleges, 77.1 per cent, for auxiliary enterprises.

PATTERNS OF EXPENDITURE (CONT'D)

For instruction, departmental research and specialized educational activities, more than the median percentage of 50.1 per cent is used by half the participants representing each, the American, Eastern and Southern Associations, and less than the median by the other half. Central Association participants exceed the median in only five among 12 participants, and in the Western Association seven among 12 exceed the median. The high college uses 63.6 per cent and the low 38.9 per cent.

For student services, 10 participants among the 12 Central Association members use more than the median of 9.0 per cent; six among 12 Western Association participants use more than median, and five each in the Eastern and Southern and four in the American Association.

The median for operation and maintenance of physical plant is 16.0 per cent. The high is 26.8 per cent. The low is 6.6 per cent. In the Eastern Association, 11 of the 12 participants exceed the median; in the Southern, half the participants exceed median; in the Central five of 12 exceed it; and in the American and Western, each, only four of 12 exceed it.

The median for general administration is 9.1 per cent. All 12 participants from the Southern Association exceed this median. Ten from the American Association exceed it. Only one from the Eastern Association exceeds it, and four each from the Central and Western Associations exceed it. The high, which occurs in the Southern Association, is 18.4 per cent, and the low, in the Eastern Association, is 4.6 per cent. This pattern is consistent with the data presented in Exhibit V, which show that the median for colleges with enrollments of 200 to 600 is 10.5 per cent, and that the medians are successively lower for increasingly large enrollments, with a median of 6.0 per cent in colleges with enrollments of 1,400 and more. The colleges in the American and Southern Associations are mostly in the smallest enrollment group among participants in this study, whereas the participants in the Eastern Association are mostly in the larger enrollment groups.

There is little uniformity in titles of officerships in the general administrations of the colleges participating in this study, or in the assignment of responsibilities to these officers and organization structures. All the titles encountered were listed in the expenditure classifications, and the number of colleges reporting the titles also is recorded. Inspection of the analyses of expenditures in the general administration category discloses the lack of uniformity in this area.

Lack of uniformity was discovered also in accounting practices relating to the capitalization of expenditures for library books and the charge-offs for losses and wear and tear.

PATTERNS OF EXPENDITURE (CONT'D)

Depreciation provisions for depreciable property, particularly that used by auxiliary enterprises, vary considerably, and it was not considered feasible, in this study, to attempt to bring depreciation accounting practices into conformity.

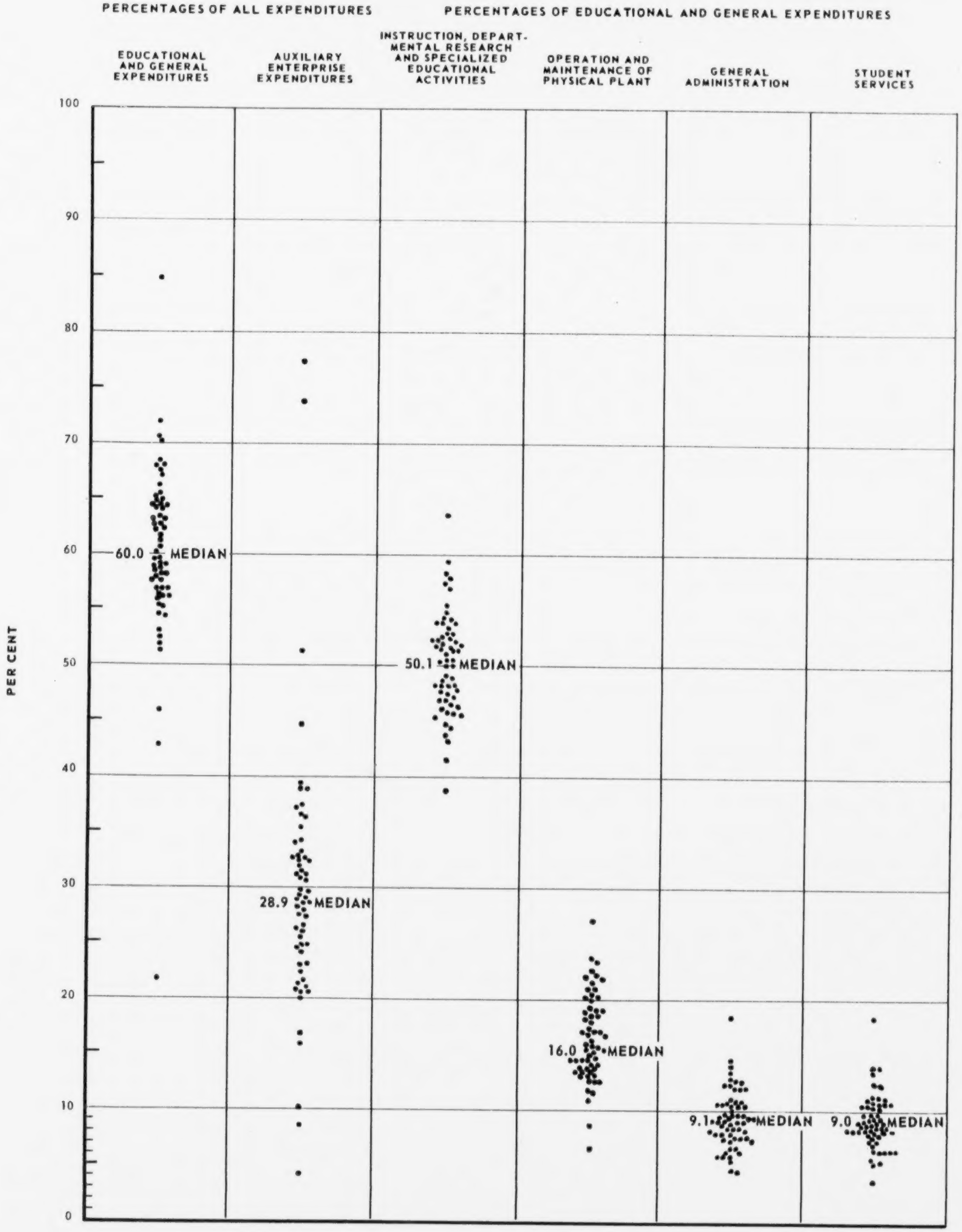
Bad debts charge-off practices were found to vary widely, also, but it was not thought feasible to amend participants' current data in this account for purposes of this study.

Staff benefits, as will be seen, have been allocated, in this study, to the functions employing the personnel who are recipients of the benefits.

The varying methods used by numerous participants in determining full-time enrollment produced results that were far from uniform, and it proved necessary to establish a single rule for the determination of enrollment for purposes of this study.

Patterns of expenditure are displayed by the data presented in this report, as stated before, and these patterns are usable as guides and check points and as stimulators of thought and inquiry. But the patterns must be used wisely and with due caution.

PATTERNS OF EXPENDITURE (showing deviations from medians) EXHIBIT VIII



HOW THE STUDY RESULTS CAN BE USED

THE NATURE OF RESULTS

This study has brought together 60 colleges interested in joining with each other in making analyses of their own financial data and in tabulating the data in such form that meaningful comparisons can be made.

Both the presidents and the business officers of these institutions embarked upon the study with interest and enthusiasm, and with an eagerness for obtaining revealing and helpful results.

The report on this study contains all the detailed and summary information needed to determine where the 60 participating colleges obtained their money in 1953-1954, and how they used it. The report also contains a manual for the guidance of any college which may wish to place its own data on a comparable basis, and an illustration of working papers that may be found useful in the process.

Manuals and working papers were evolved by the participants, working in a series of regional meetings. Test reports were reconciled and views and objectives conformed as the work and meetings proceeded.

Although the results still may have shortcomings, they now constitute a valid body of information which can be accepted as a display of comparable data on income and expenditures of a significant number of privately supported colleges offering liberal arts programs only, but differing in geographic locations, constituencies, economic strengths, types of student bodies and sizes of enrollments.

MAKING THE STUDY RESULTS PAY DIVIDENDS

A college can use this study to compare its own financial results with those of other colleges. Such a comparison may reveal many differences from medians in elements of income and expenses developed by this study. This report does not supply reasons for these differences. These reasons can be found, however, through contact with study participants. Officers and directors of the National Federation and regional associations can arrange these contacts.

Once the interested college has made its comparisons and investigations, its administrative officers and trustees or governing boards can ask searching questions as to whether they are procuring the right proportions of the money they need from available sources. They also can determine the wisdom of their use of so much or so little money in each activity of their college.

In the light of such self-examination, the officers and the board can review their policies and make decisions leading toward improvement. They should be mindful, however, that colleges, like individuals, have distinctive educational personalities and physical characteristics. They have their own educational philosophies and goals, and their own standards of excellence. They should not carry their attempts at conformance with medians of income and expenditure to such lengths as to impair the personality of their institution.

The function of this study is not to establish standards. Its real function is to establish guides or beacons which a college can use with intelligence and discretion.

This study also can lead to the establishment of a means for exchanging financial data annually, not only among the 60 participants, but also among many others.

It can lead also to more penetrating studies of the costs of operating and maintaining physical plants, and the income and costs of operating dining halls, dormitories, bookstores and other auxiliary enterprises. Additional benefits also can accrue from a study of instructional costs.

The colleges will be asked, with increasing frequency, to report their use of funds, and they should be ready with complete answers and justifications.

Significantly, many colleges not included among the participants in the study have expressed great interest in its results and a hope that they may become available to them. It may be hoped, therefore, that many colleges soon may be able to show their friends and supporters where they get their money and how they use it, and supply sound justifications for the showings they make.

ANALYSIS OF INCOME IN PERCENTAGES

	Exhibit	Page
BY TYPE OF STUDENT BODY	IX	52
BY SIZE OF ENROLLMENT	X	54
IN COLLEGES WITH ENROLLMENTS OF 200 TO 600	XI	56
IN COLLEGES WITH ENROLLMENTS OF 601 TO 1,000	XII	58
IN COLLEGES WITH ENROLLMENTS OF 1,001 TO 1,400	XIII	60
IN COLLEGES WITH ENROLLMENTS OF 1,401 AND UP	XIV	62
BY ASSOCIATIONS REPRESENTED	XV	64

INCOME ANALYSIS BY TYPE OF STUDENT BODY (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				11 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	59	60.6	57.1	89.2	16.5	45.0	49.1	73.0	27.2
2. Laboratory and Incidental	55	1.7	4.3	23.3	a	3.0	3.7	8.0	a
All Student Fees	**60**	**63.3**	**60.1**	**89.4**	**5.7**	**49.8**	**52.5**	**74.9**	**33.4**
B. Government Appropriations									
1. Federal Government	1	x	x	x	x				
2. State	3	43.4	39.7	73.6	2.2	x	x	x	x
3. City or County									
All Government Appropriations	**3**	**43.4**	**40.0**	**74.6**	**2.2**	**x**	**x**	**x**	**x**
C. Endowment Income									
1. Unrestricted	57	14.3	16.4	71.9	.3	13.8	19.0	37.8	4.6
2. Restricted	37	7.7	7.7	35.4	.1	10.0	12.6	35.4	.1
All Endowment Income	**57**	**18.1**	**21.4**	**71.9**	**1.9**	**27.5**	**29.0**	**42.9**	**10.2**
D. Gifts and Grants									
1. Unrestricted									
a. Churches	29	3.8	8.6	30.9	a	5.6	7.7	16.2	.5
b. Alumni	40	2.2	2.2	9.0	a	5.7	5.4	9.0	.7
c. Other	51	6.1	7.5	28.6	a	1.4	6.5	21.6	.2
All Unrestricted	**59**	**11.1**	**12.7**	**37.3**	**.1**	**7.3**	**12.7**	**33.3**	**1.4**
2. Restricted									
a. Churches	11	.4	1.9	14.6	.1	1.6	1.6	2.8	.3
b. Alumni	14	.3	.6	2.7	a	1.2	1.3	2.7	a
c. Other	34	1.7	3.4	14.0	a	1.5	2.3	9.1	.2
All Restricted	**40**	**1.5**	**3.6**	**14.6**	**.1**	**2.7**	**2.8**	**9.1**	**.5**
All Gifts and Grants	**60**	**13.2**	**14.9**	**49.4**	**.1**	**8.1**	**15.3**	**36.0**	**4.1**
E. Organized Activities Relating to Educational Departments	17	.9	1.7	9.1	.1				
F. Other Sources									
1. Contract Research	13	.7	1.5	3.9	.1	.9	.9	1.5	.3
2. Income from Current Funds Investments	23	.3	.8	3.1	a	.4	.6	1.5	.1
3. Rent from Educational Buildings, Etc.	33	.3	1.0	16.0	a	.2	.4	1.0	a
4. Salvage Value of Materials and Equipment Sold	15	a	.2	1.5	a	.1	.1	.1	a
5. Carnegie Foundation or Other Grants for Retirement	13	.8	.9	1.3	.2	.7	.7	1.1	.2
6. Miscellaneous	51	.7	.9	3.4	a	.7	.8	2.0	a
All Other Sources	**58**	**1.3**	**2.2**	**17.9**	**.2**	**1.9**	**1.9**	**2.9**	**1.1**
All Educational and General	**60**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

SUMMARY OF INCOME

I Educational and General	60	60.9	58.7	81.4	22.2	63.7	62.2	81.4	30.9
II Auxiliary Enterprises	60	32.5	33.8	77.0	9.6	25.8	28.2	66.8	10.4
III Student Aid	54	3.2	3.9	10.5	.1	5.9	5.8	10.5	2.0
IV Other Educational Operations	46	4.4	3.1	11.7	a	3.5	4.0	7.5	1.3
V Intercollegiate Athletics	45	1.9	2.1	8.2	.1	2.1	2.6	8.2	.3
VI Annuity Income (Net)	6	.2	.6	1.2	a	x	x	x	x
All Income	**60**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

a - Less than .05% *x - Only one college reporting*

EXHIBIT IX

11 WOMEN'S COLLEGES				38 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
56.2	57.0	78.6	25.3	62.0	59.7	89.2	16.5	1. Tuition — Regular Sessions
3.0	3.1	5.4	1.1	2.6	4.8	23.3	.1	2. Laboratory and Incidental
59.3	**60.1**	**81.0**	**30.4**	**65.6**	**62.3**	**89.4**	**5.7**	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
				x	x	x	x	2. State
				37.9	37.9	73.6	2.2	3. City or County
				38.4	**38.4**	**74.6**	**2.2**	**All Government Appropriations**
								C. Endowment Income
18.1	16.5	50.8	.3	15.0	15.6	71.9	.3	1. Unrestricted
6.5	6.2	16.4	.5	6.9	5.9	13.8	.1	2. Restricted
19.5	**22.7**	**52.0**	**11.0**	**17.0**	**18.9**	**71.9**	**1.9**	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
21.5	17.5	23.7	7.4	2.2	7.5	30.9	a	a. Churches
2.6	2.8	7.9	.1	1.1	2.2	7.5	a	b. Alumni
4.2	8.3	28.6	.1	6.6	6.4	22.1	a	c. Other
10.7	**13.4**	**37.3**	**.1**	**11.4**	**12.8**	**34.8**	**.2**	**All Unrestricted**
								2. Restricted
				.4	2.0	14.6	.1	a. Churches
.3	.3	.3	.2	.2	.3	.6	a	b. Alumni
1.4	1.6	3.8	a	2.3	4.2	14.0	a	c. Other
.9	**1.5**	**3.8**	**.2**	**1.4**	**4.3**	**14.6**	**.1**	**All Restricted**
11.6	**14.1**	**37.3**	**.1**	**13.8**	**15.1**	**49.4**	**.9**	**All Gifts and Grants**
.7	.9	1.9	.3	1.2	2.5	9.1	.1	E. Organized Activities Relating to Educational Departments
								F. Other Sources
2.2	2.2	3.9	.4	.7	1.3	3.7	.1	1. Contract Research
.6	.9	3.1	.1	.3	.6	2.3	a	2. Income from Current Funds Investments
.5	.5	1.1	.1	.3	1.3	16.0	a	3. Rent from Educational Buildings, Etc.
.1	.1	.2	a	.1	.3	1.5	a	4. Salvage Value of Materials and Equipment Sold
1.2	1.1	1.2	.8	.9	.9	1.3	.4	5. Carnegie Foundation or Other Grants for Retirement
.7	1.3	3.4	.2	.7	.9	2.8	.1	6. Miscellaneous
1.4	**2.4**	**7.4**	**.2**	**1.3**	**2.3**	**17.9**	**.3**	**All Other Sources**
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF INCOME

55.4	56.4	75.5	44.3	61.3	58.4	79.9	22.2	I Educational and General
40.6	39.5	53.5	23.8	32.5	33.8	77.0	9.6	II Auxiliary Enterprises
3.8	2.8	7.8	.1	2.8	3.4	7.2	.2	III Student Aid
2.0	2.3	4.5	.9	4.8	3.2	11.7	a	IV Other Educational Operations
				1.8	2.0	7.7	.1	V Intercollegiate Athletics
				.2	.7	1.2	a	VI Annuity Income (Net)
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Income**

a - Less than .05% *x - Only one college reporting*

INCOME ANALYSIS BY SIZE OF ENROLLMENT (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				20 COLLEGES WITH ENROLLMENT 200/600				24 COLLEGES WITH ENROLLMENT 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL													
A. Student Fees													
1. Tuition — Regular Sessions	59	60.6	57.1	89.2	16.5	51.1	49.0	78.6	25.3	61.4	58.9	80.9	34.7
2. Laboratory and Incidental	55	1.7	4.3	23.3	a	5.0	4.8	16.3	.3	2.6	4.5	23.3	.1
All Student Fees	60	**63.3**	**60.1**	**89.4**	**5.7**	**54.8**	**53.5**	**81.0**	**30.4**	**63.9**	**63.2**	**80.9**	**37.9**
B. Government Appropriations													
1. Federal Government	1	x	x	x	x								
2. State	3	43.4	39.7	73.6	2.2	x	x	x	x				
3. City or County													
All Government Appropriations	3	**43.4**	**40.0**	**74.6**	**2.2**	x	x	x	x				
C. Endowment Income													
1. Unrestricted	57	14.3	16.4	71.9	.3	14.3	17.0	50.8	.3	15.4	16.4	37.8	1.9
2. Restricted	37	7.7	7.7	35.4	.1	4.6	5.3	15.2	.4	9.4	9.7	35.4	.1
All Endowment Income	57	**18.1**	**21.4**	**71.9**	**1.9**	**19.3**	**21.1**	**52.0**	**5.0**	**21.3**	**21.3**	**42.9**	**1.9**
D. Gifts and Grants													
1. Unrestricted													
a. Churches	29	3.8	8.6	30.9	a	13.2	12.1	23.7	.1	2.8	7.5	30.9	.1
b. Alumni	40	2.2	2.2	9.0	a	1.0	1.8	8.1	.1	2.6	3.1	9.0	a
c. Other	51	6.1	7.5	28.6	a	9.1	10.0	28.6	.8	6.6	6.7	17.0	a
All Unrestricted	59	**11.1**	**12.7**	**37.3**	**.1**	**14.6**	**17.2**	**37.3**	**1.4**	**8.4**	**11.4**	**33.5**	**.4**
2. Restricted													
a. Churches	11	.4	1.9	14.6	.1	.3	.4	14.6	.1	.4	.1	.8	.2
b. Alumni	14	.3	.6	2.7	a	.3	.4	1.7	a	.2	.7	2.7	a
c. Other	34	1.7	3.4	14.0	a	3.1	5.0	14.0	a	1.9	3.2	13.1	a
All Restricted	40	**1.5**	**3.6**	**14.6**	**.1**	**3.4**	**5.4**	**14.6**	**.2**	**1.4**	**3.0**	**13.1**	**.1**
All Gifts and Grants	60	**13.2**	**14.9**	**49.4**	**.1**	**23.8**	**20.7**	**49.4**	**2.8**	**7.8**	**13.6**	**36.0**	**2.5**
E. Organized Activities Relating to Educational Departments	17	.9	1.7	9.1	.1	1.0	3.0	9.1	.3	1.0	1.0	1.4	.6
F. Other Sources													
1. Contract Research	13	.7	1.5	3.9	.1	x	x	x	x	1.0	1.4	3.7	.1
2. Income from Current Funds Investments	23	.3	.8	3.1	a	.3	.7	3.1	a	.6	.6	1.5	.1
3. Rent from Educational Buildings, Etc.	33	.3	1.0	16.0	a	.9	2.1	16.0	a	.3	.4	1.2	a
4. Salvage Value of Materials and Equipment Sold	15	a	.2	1.5	a	.1	.3	1.5	a	.1	.1	.1	a
5. Carnegie Foundation or Other Grants for Retirement	13	.8	.9	1.3	.2	x	x	x	x	.9	.9	1.3	.6
6. Miscellaneous	51	.7	.9	3.4	a	.8	1.0	3.4	.2	.6	.7	2.2	.1
All Other Sources	58	**1.3**	**2.2**	**17.9**	**.2**	**1.3**	**2.4**	**17.9**	**.2**	**1.3**	**1.8**	**6.6**	**.4**
All Educational and General	60	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

SUMMARY OF INCOME

I Educational and General	60	60.9	58.7	81.4	22.2	60.2	56.5	81.4	30.9	61.5	61.0	79.9	46.2
II Auxiliary Enterprises	60	32.5	33.8	77.0	9.6	32.9	31.1	66.8	10.4	32.5	31.0	51.2	9.6
III Student Aid	54	3.2	3.9	10.5	.1	3.3	5.1	10.5	.1	3.1	3.2	6.7	.3
IV Other Educational Operations	46	4.4	3.1	11.7	a	2.4	4.3	11.7	.6	5.1	4.7	9.7	.1
V Intercollegiate Athletics	45	1.9	2.1	8.2	.1	2.0	1.9	3.5	.3	1.6	2.2	8.2	.1
VI Annuity Income (Net)	6	.2	.6	1.2	a	x	x	x	x	.1	.5	1.2	a
All Income	60	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a – Less than .05% *x – Only one college reporting*

EXHIBIT X

10 COLLEGES WITH ENROLLMENT 1,001/1,400				6 COLLEGES WITH ENROLLMENT 1,401-UP				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
69.4	64.9	89.2	16.5	71.2	65.7	73.0	50.2	1. Tuition — Regular Sessions
3.5	3.8	7.1	.1	1.3	1.9	6.4	a	2. Laboratory and Incidental
69.9	**61.5**	**89.4**	**5.7**	**72.2**	**67.6**	**74.2**	**56.6**	**All Student Fees**
								B. Government Appropriations
x	x	x	x					1. Federal Government
37.9	37.9	73.6	2.2					2. State
								3. City or County
38.4	**38.4**	**71.6**	**2.2**					**All Government Appropriations**
								C. Endowment Income
15.0	18.7	71.9	.3	7.8	7.5	10.3	3.4	1. Unrestricted
7.9	5.5	13.8	.4	10.8	10.2	16.4	1.9	2. Restricted
17.7	**22.1**	**71.9**	**7.2**	**17.1**	**17.7**	**25.5**	**11.5**	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
1.6	6.5	16.5	a	.5	1.4	3.8	a	a. Churches
1.0	2.2	7.5	.1	5.2	5.7	7.9	4.8	b. Alumni
1.9	4.9	22.1	.2	2.8	5.1	18.4	.1	c. Other
4.0	**7.7**	**22.2**	**.2**	**8.7**	**9.7**	**23.4**	**.1**	**All Unrestricted**
								2. Restricted
.2	.2	.2	.2	x	x	x	x	a. Churches
.6	.6	.6	.6	.3	.3	.3	.3	b. Alumni
1.4	2.7	8.3	.2	1.1	1.1	2.2	.1	c. Other
1.2	**7.5**	**8.9**	**.2**	**1.3**	**1.5**	**2.5**	**.9**	**All Restricted**
7.4	**8.7**	**22.2**	**.9**	**10.6**	**10.7**	**23.4**	**.1**	**All Gifts and Grants**
1.2	1.3	2.5	.3	.7	.6	.9	.1	E. Organized Activities Relating to Educational Departments
								F. Other Sources
.7	1.0	0.1	.3	1.5	2.0	3.9	.4	1. Contract Research
.5	.[illegible]	3.3	a	.4	.4	.7	.3	2. Income from Current Funds Investments
.3	.4	.7	a	a	a	.1	a	3. Rent from Educational Buildings, Etc.
.3	.5	.5	a	.1	.1	.2	a	4. Salvage Value of Materials and Equipment Sold
.6	.6	.8	.4	1.2	1.1	1.2	.8	5. Carnegie Foundation or Other Grants for Retirement
.7	.9	2.0	.3	1.9	1.6	2.8	a	6. Miscellaneous
2.1	**1.9**	**3.8**	**.3**	**3.2**	**3.5**	**7.4**	**1.3**	**All Other Sources**
1u0.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF INCOME

60.6	56.9	67.9	22.2	59.1	60.0	71.8	51.7	I Educational and General
31.4	36.4	77.0	25.9	34.6	33.0	41.0	17.9	II Auxiliary Enterprises
2.8	2.2	4.1	.2	5.3	5.2	7.2	3.8	III Student Aid
2.9	2.8	6.3	a	1.9	1.6	1.9	.9	IV Other Educational Operations
2.1	2.3	7.7	.1	1.9	1.8	2.3	1.1	V Intercollegiate Athletics
x	x	x	x					VI Annuity Income (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Income**

a – Less than .05% *x – Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 200

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	20	51.1	49.0	78.6	25.3	38.2	44.1	73.0	27.2
2. Laboratory and Incidental	19	5.0	4.8	16.3	.3	4.9	4.0	6.6	.3
All Student Fees	20	54.8	53.5	81.0	30.4	44.8	48.0	74.9	33.4
B. Government Appropriations									
1. Federal Government									
2. State	1	x	x	x	x	x	x	x	x
3. City or County									
All Government Appropriations	1	x	x	x	x	x	x	x	x
C. Endowment Income									
1. Unrestricted	19	14.3	17.0	50.8	.3	14.3	22.0	29.1	6.5
2. Restricted	15	4.6	5.3	15.2	.4	7.4	8.9	10.0	2.0
All Endowment Income	19	19.3	21.1	52.0	5.0	24.3	28.7	29.1	13.4
D. Gifts and Grants									
1. Unrestricted									
a. Churches	11	13.2	12.1	23.7	.1	9.9	9.4	13.2	5.6
b. Alumni	12	1.0	1.8	8.1	.1	3.0	3.9	8.1	.7
c. Other	19	9.1	10.0	28.6	.8	1.4	7.4	21.6	.9
All Unrestricted	20	14.6	17.2	37.3	1.4	14.1	13.9	29.6	1.4
2. Restricted									
a. Churches	4	.3	.4	14.6	.1	x	x	x	x
b. Alumni	6	.3	.4	1.7	a	.9	.9	1.7	a
c. Other	10	3.1	5.0	14.0	a	2.7	3.5	9.1	.6
All Restricted	13	3.4	5.4	14.6	.2	3.4	4.4	9.1	.6
All Gifts and Grants	20	23.8	20.7	49.4	2.8	23.2	18.3	33.1	4.1
E. Organized Activities Relating to Educational Departments	7	1.0	3.0	9.1	.3				
F. Other Sources									
1. Contract Research	1	x	x	x	x				
2. Income from Current Funds Investments	8	.3	.7	3.1	a	.5	.9	1.2	.1
3. Rent from Educational Buildings, Etc.	11	.9	2.1	16.0	a	.6	.6	1.0	a
4. Salvage Value of Materials and Equipment Sold	8	.1	.3	1.5	a	a	a	a	a
5. Carnegie Foundation or Other Grants for Retirement	1	x	x	x	x	x	x	x	x
6. Miscellaneous	17	.8	1.0	3.4	.2	1.0	1.1	2.0	.2
All Other Sources	20	1.3	2.4	17.9	.2	2.0	2.0	2.9	1.3
All Educational and General		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF INCOME

I Educational and General	20	60.2	56.5	81.4	30.9	61.8	59.2	81.4	30.9
II Auxiliary Enterprises	20	32.9	31.1	66.8	10.4	26.4	33.4	66.8	10.4
III Student Aid	17	3.3	5.1	10.5	.1	7.2	6.4	10.5	2.0
IV Other Educational Operations	10	2.4	4.3	11.7	.6				
V Intercollegiate Athletics	9	2.0	1.9	3.5	.3	1.4	1.3	2.1	.3
VI Annuity Income (Net)	1	x	x	x	x	x	x	x	x
All Income		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a – Less than .05% *x – Only one college reporting*

TO 600 (in percentages) EXHIBIT XI

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
56.2	53.5	78.6	25.3	53.3	47.2	67.7	28.8	1. Tuition — Regular Sessions
4.2	3.9	5.4	1.7	5.5	6.6	16.3	1.9	2. Laboratory and Incidental
59.3	**57.4**	**81.0**	**30.4**	**60.2**	**52.8**	**69.6**	**30.7**	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
								2. State
								3. City or County
								All Government Appropriations
								C. Endowment Income
18.6	19.9	50.8	.3	12.2	10.8	31.6	.9	1. Unrestricted
3.6	5.1	15.2	.5	4.1	4.4	12.6	.4	2. Restricted
18.8	**23.7**	**52.0**	**11.0**	**14.8**	**16.3**	**36.2**	**5.0**	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
21.5	17.5	23.7	7.4	11.7	10.3	19.3	.1	a. Churches
.5	1.3	2.8	.1	1.0	1.0	1.3	.7	b. Alumni
7.1	9.0	28.6	.8	12.4	11.2	18.3	2.2	c. Other
13.3	**16.4**	**37.3**	**2.8**	**25.0**	**20.5**	**34.8**	**3.8**	**All Unrestricted**
								2. Restricted
				.5	5.1	14.6	.5	a. Churches
.3	.3	.3	.2	.2	.2	.4	a	b. Alumni
1.9	1.9	3.8	a	13.9	9.4	14.0	.4	c. Other
.3	**1.4**	**3.8**	**.2**	**14.0**	**10.8**	**14.6**	**.5**	**All Restricted**
13.3	**17.0**	**37.3**	**2.8**	**25.7**	**26.8**	**49.4**	**4.3**	**All Gifts and Grants**
.8	1.0	1.9	.3	7.5	5.8	9.1	.9	E. Organized Activities Relating to Educational Departments
								F. Other Sources
				x	x	x	x	1. Contract Research
.7	1.3	3.1	.1	.1	.1	.1	a	2. Income from Current Funds Investments
.9	.7	1.1	.1	1.5	4.8	16.0	.1	3. Rent from Educational Buildings, Etc.
.1	.1	.1	a	.2	.5	1.5	.1	4. Salvage Value of Materials and Equipment Sold
								5. Carnegie Foundation or Other Grants for Retirement
.4	.9	3.4	.2	.8	.9	1.9	.4	6. Miscellaneous
.7	**1.4**	**4.1**	**.2**	**1.0**	**3.9**	**17.9**	**.4**	**All Other Sources**
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF INCOME

54.6	56.8	75.5	44.3	64.6	63.4	70.4	57.3	I Educational and General
42.0	39.7	53.5	23.8	26.2	26.9	34.1	25.1	II Auxiliary Enterprises
1.7	2.8	7.8	.1	2.9	2.6	4.6	.2	III Student Aid
2.7	2.8	4.5	1.4	2.0	4.6	11.7	.6	IV Other Educational Operations
				2.7	2.4	3.5	1.2	V Intercollegiate Athletics
								VI Annuity Income (Net)
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Income**

a - Less than .05% *x - Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 601

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	24	61.4	58.9	80.9	34.7	48.3	49.4	60.9	44.6
2. Laboratory and Incidental	23	2.6	4.5	23.3	.1	3.0	3.4	8.0	.1
All Student Fees	24	63.9	63.2	80.9	37.9	52.2	52.8	62.9	47.9
B. Government Appropriations									
1. Federal Government									
2. State									
3. City or County									
All Government Appropriations									
C. Endowment Income									
1. Unrestricted	24	15.4	16.4	37.8	1.9	13.8	19.1	37.8	4.6
2. Restricted	12	9.4	9.7	35.4	.1	13.8	15.8	35.4	.1
All Endowment Income	24	21.3	21.3	42.9	1.9	37.8	31.7	42.9	10.2
D. Gifts and Grants									
1. Unrestricted									
a. Churches	12	2.8	7.5	30.9	.1	9.7	9.7	16.2	3.2
b. Alumni	18	2.6	3.1	9.0	a	6.7	6.6	9.0	4.0
c. Other	19	6.6	6.7	17.0	a	.7	5.9	17.0	.2
All Unrestricted	24	8.4	11.4	33.5	.4	7.3	12.7	33.3	6.7
2. Restricted									
a. Churches	4	.4	.4	.8	.2	x	x	x	x
b. Alumni	5	.2	.7	2.7	a	1.7	1.7	2.7	.6
c. Other	14	1.9	3.2	13.1	a	.2	.4	.9	.2
All Restricted	17	1.4	3.0	13.1	1	.9	1.2	2.7	.5
All Gifts and Grants	24	7.8	13.6	36.0	2.5	7.8	13.7	36.0	7.2
E. Organized Activities Relating to Educational Departments	2	1.0	1.0	1.4	.6				
F. Other Sources									
1. Contract Research	6	1.0	1.4	3.7	.1	x	x	x	x
2. Income from Current Funds Investments	11	.6	.6	1.5	.1	.6	.7	1.5	.1
3. Rent from Educational Buildings, Etc.	17	.3	.4	1.2	a	.1	.2	.6	a
4. Salvage Value of Materials and Equipment Sold	5	.1	.1	.1	a	.1	.1	.1	.1
5. Carnegie Foundation or Other Grants for Retirement	7	.9	.9	1.3	.6	.8	.8	1.1	.6
6. Miscellaneous	21	.6	.7	2.2	.1	.5	.5	.9	.1
All Other Sources	24	1.3	1.8	6.6	.4	1.7	1.8	2.9	1.1
All Educational and General		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF INCOME

I Educational and General	24	61.5	61.0	79.9	46.2	63.7	63.2	73.1	56.0
II Auxiliary Enterprises	24	32.5	31.0	51.2	9.6	25.3	25.2	30.5	17.6
III Student Aid	22	3.1	3.2	6.7	.3	5.2	5.1	6.7	3.1
IV Other Educational Operations	15	5.1	4.7	9.7	.1	5.1	4.6	7.5	1.3
V Intercollegiate Athletics	22	1.6	2.2	8.2	.1	2.6	3.7	8.2	1.3
VI Annuity Income (Net)	5	.1	.5	1.2	a				
All Income		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a – Less than .05% *x – Only one college reporting*

TO 1,000 (in percentages)

EXHIBIT XII

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
				62.0	61.4	80.9	34.7	1. Tuition — Regular Sessions
				2.4	4.8	23.3	.2	2. Laboratory and Incidental
				65.0	66.0	80.9	37.9	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
								2. State
								3. City or County
								All Government Appropriations
								C. Endowment Income
				15.4	15.8	33.8	1.9	1. Unrestricted
				8.0	6.6	11.1	.1	2. Restricted
				18.0	18.6	33.8	1.9	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
				2.3	7.2	30.9	.1	a. Churches
				1.5	2.1	6.8	a	b. Alumni
				7.7	6.9	16.2	a	c. Other
				11.1	11.2	33.5	.4	**All Unrestricted**
								2. Restricted
				.4	.5	.8	.2	a. Churches
				a	.1	.2	a	b. Alumni
				2.3	4.0	13.1	a	c. Other
				2.3	3.5	13.1	.1	**All Restricted**
				14.0	13.5	34.1	2.5	**All Gifts and Grants**
				1.0	1.0	1.4	.6	E. Organized Activities Relating to Educational Departments
								F. Other Sources
				1.3	1.6	3.7	.1	1. Contract Research
				.6	.6	1.0	.2	2. Income from Current Funds Investments
				.4	.5	1.2	a	3. Rent from Educational Buildings, Etc.
				a	a	.1	a	4. Salvage Value of Materials and Equipment Sold
				1.0	1.0	1.3	.8	5. Carnegie Foundation or Other Grants for Retirement
				.6	.7	2.2	.1	6. Miscellaneous
				1.3	1.9	6.6	.4	**All Other Sources**
				100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF INCOME

				61.5	60.4	79.9	46.2	I Educational and General
				33.4	32.5	51.2	9.6	II Auxiliary Enterprises
				2.6	2.6	5.6	.3	III Student Aid
				4.9	4.7	9.7	.1	IV Other Educational Operations
				1.4	1.7	5.1	.1	V Intercollegiate Athletics
				.1	.5	1.2	a	VI Annuity Income (Net)
				100.0	100.0	100.0	100.0	**All Income**

a - Less than .05%　　*x - Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 1,001

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 1,001/1,400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	9	69.4	64.9	89.2	16.5				
2. Laboratory and Incidental	8	3.5	3.8	7.1	.1				
All Student Fees	10	69.9	61.5	89.4	5.7				
B. Government Appropriations									
1. Federal Government	1	x	x	x	x				
2. State	2	37.9	37.9	73.6	2.2				
3. City or County									
All Government Appropriations	2	38.4	38.4	74.6	2.2				
C. Endowment Income									
1. Unrestricted	9	15.0	18.7	71.9	.3				
2. Restricted	4	7.9	5.5	13.8	.4				
All Endowment Income	9	17.7	22.1	71.9	7.2				
D. Gifts and Grants									
1. Unrestricted									
a. Churches	4	1.6	6.5	16.5	a				
b. Alumni	5	1.0	2.2	7.5	.1				
c. Other	8	1.9	4.9	22.1	.2				
All Unrestricted	9	4.0	7.7	22.2	.2				
2. Restricted									
a. Churches	2	.2	.2	.2	.2				
b. Alumni	2	.6	.6	.6	.6				
c. Other	6	1.4	2.7	8.3	.2				
All Restricted	7	1.2	2.5	8.9	.2				
All Gifts and Grants	10	7.4	8.7	22.2	.9				
E. Organized Activities Relating to Educational Departments	4	1.2	1.3	2.5	.3				
F. Other Sources									
1. Contract Research	3	.7	1.0	2.1	.3				
2. Income from Current Funds Investments	5	.5	.9	2.3	a				
3. Rent from Educational Buildings, Etc.	5	.3	.4	.7	a				
4. Salvage Value of Materials and Equipment Sold	2	.3	.5	.5	a				
5. Carnegie Foundation or Other Grants for Retirement	2	.6	.6	.8	.4				
6. Miscellaneous	8	.7	.9	2.0	.3				
All Other Sources	9	2.1	1.9	3.8	.3				
All Educational and General		100.0	100.0	100.0	100.0				

SUMMARY OF INCOME

I Educational and General	10	60.6	56.9	67.9	22.2				
II Auxiliary Enterprises	10	31.4	36.4	77.0	25.9				
III Student Aid	9	2.8	2.2	4.1	.2				
IV Other Educational Operations	9	2.9	2.8	6.3	a				
V Intercollegiate Athletics	10	2.1	2.3	7.7	.1				
VI Annuity Income (Net)	1	x	x	x	x				
All Income		100.0	100.0	100.0	100.0				

a - Less than .05% *x - Only one college reporting*

TO 1,400 (in percentages) EXHIBIT XIII

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
				69.4	64.9	89.2	16.5	1. Tuition — Regular Sessions
				3.5	3.8	7.1	.1	2. Laboratory and Incidental
				69.9	**61.5**	**89.4**	**5.7**	**All Student Fees**
								B. Government Appropriations
				x	x	x	x	1. Federal Government
				37.9	37.9	73.6	2.2	2. State
								3. City or County
				38.4	**38.4**	**74.6**	**2.2**	**All Government Appropriations**
								C. Endowment Income
				15.0	18.7	71.9	.3	1. Unrestricted
				7.9	5.5	13.8	.4	2. Restricted
				17.7	**22.1**	**71.9**	**7.2**	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
				1.6	6.5	16.5	a	a. Churches
				1.0	2.2	7.5	.1	b. Alumni
				1.9	4.9	22.1	.2	c. Other
				4.0	**7.7**	**22.2**	**.2**	**All Unrestricted**
								2. Restricted
				.2	.2	.2	.2	a. Churches
				.6	.6	.6	.6	b. Alumni
				1.4	2.7	8.3	.2	c. Other
				1.2	**2.5**	**8.9**	**.2**	**All Restricted**
				7.4	**8.7**	**22.2**	**.9**	**All Gifts and Grants**
				1.2	1.3	2.5	.3	E. Organized Activities Relating to Educational Departments
								F. Other Sources
				.7	1.0	2.1	.3	1. Contract Research
				.5	.9	2.3	a	2. Income from Current Funds Investments
				.3	.4	.7	a	3. Rent from Educational Buildings, Etc.
				.3	.5	.5	a	4. Salvage Value of Materials and Equipment Sold
				.6	.6	.8	.4	5. Carnegie Foundation or Other Grants for Retirement
				.7	.9	2.0	.3	6. Miscellaneous
				2.1	**1.9**	**3.8**	**.3**	**All Other Sources**
				100.0	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF INCOME

				60.6	56.9	67.9	22.2	I Educational and General
				31.4	36.4	77.0	25.9	II Auxiliary Enterprises
				2.8	2.2	4.1	.2	III Student Aid
				2.9	2.8	6.3	a	IV Other Educational Operations
				2.1	2.3	7.7	.1	V Intercollegiate Athletics
				x	x	x	x	VI Annuity Income (Net)
				100.0	**100.0**	**100.0**	**100.0**	**All Income**

a - Less than .05% *x - Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 1,401

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	6	71.2	65.7	73.0	50.2				
2. Laboratory and Incidental	6	1.3	1.9	6.4	a				
All Student Fees	6	72.2	67.6	74.2	56.6				
B. Government Appropriations									
1. Federal Government									
2. State									
3. City or County									
All Government Appropriations									
C. Endowment Income									
1. Unrestricted	6	7.8	7.5	10.3	3.4				
2. Restricted	6	10.8	10.2	16.4	1.9				
All Endowment Income	6	17.1	17.7	25.5	11.5				
D. Gifts and Grants									
1. Unrestricted									
a. Churches	3	.5	1.4	3.8	a				
b. Alumni	5	5.2	5.7	7.9	4.8				
c. Other	5	2.8	5.1	18.4	.1				
All Unrestricted	6	8.7	9.7	23.4	.1				
2. Restricted									
a. Churches	1	x	x	x	x				
b. Alumni	2	.3	.3	.3	.3				
c. Other	4	1.1	1.1	2.2	.1				
All Restricted	4	1.3	1.5	2.5	.9				
All Gifts and Grants	6	10.6	10.7	23.4	.1				
E. Organized Activities Relating to Educational Departments	4	.7	.6	.9	.1				
F. Other Sources									
1. Contract Research	3	1.5	2.0	3.9	.4				
2. Income from Current Funds Investments	5	.4	.4	.7	.3				
3. Rent from Educational Buildings, Etc.	3	a	a	.1	a				
4. Salvage Value of Materials and Equipment Sold	4	.1	.1	.2	a				
5. Carnegie Foundation or Other Grants for Retirement	3	1.2	1.1	1.2	.8				
6. Miscellaneous	6	1.9	1.6	2.8	a				
All Other Sources	6	3.2	3.5	7.4	1.3				
All Educational and General		100.0	100.0	100.0	100.0				

SUMMARY OF INCOME

I Educational and General	6	59.1	60.0	71.8	51.7				
II Auxiliary Enterprises	6	34.6	33.0	41.0	17.9				
III Student Aid	6	5.3	5.2	7.2	3.8				
IV Other Educational Operations	3	1.9	1.6	1.9	.9				
V Intercollegiate Athletics	3	1.9	1.8	2.3	1.1				
VI Annuity Income (Net)									
All Income		100.0	100.0	100.0	100.0				

a – Less than .05%   *x – Only one college reporting*

AND UP (in percentages)

EXHIBIT XIV

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
70.2	66.2	72.2	56.2	61.4	61.4	72.6	50.2	1. Tuition — Regular Sessions
1.2	1.2	1.4	1.1	3.9	3.9	6.4	1.5	2. Laboratory and Incidental
71.3	**67.4**	**73.6**	**57.3**			**74.2**	**56.6**	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
								2. State
								3. City or County
								All Government Appropriations
								C. Endowment Income
9.1	7.6	10.3	3.4	8.1	8.1	9.6	6.5	1. Unrestricted
13.1	12.6	16.4	8.3	6.2	6.2	10.6	1.9	2. Restricted
23.4	**20.2**	**25.5**	**11.6**	**14.3**	**14.3**	**17.1**	**11.5**	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
				1.9	1.9	3.8	a	a. Churches
6.8	6.8	7.9	5.6	5.1	5.1	5.2	5.0	b. Alumni
1.5	1.5	2.8	.1	10.7	10.7	18.4	2.9	c. Other
5.6	**5.5**	**10.7**	**.1**	**17.7**	**17.7**	**23.4**	**12.0**	**All Unrestricted**
								2. Restricted
				x	x	x	x	a. Churches
.3	.3	.3	.3					b. Alumni
1.4	1.4	2.2	.6	x	x	x	x	c. Other
1.7	**1.7**	**2.5**	**.9**	x	x	x	x	**All Restricted**
6.5	**6.6**	**13.3**	**.1**	**18.2**	**18.2**	**23.4**	**13.0**	**All Gifts and Grants**
.7	.7	.9	.6	x	x	x	x	E. Organized Activities Relating to Educational Departments
								F. Other Sources
2.2	2.2	3.9	.4					1. Contract Research
.4	.5	.7	.3	x	x	x	x	2. Income from Current Funds Investments
x	x	x	x	x	x	x	x	3. Rent from Educational Buildings, Etc.
.1	.1	.2	a	x	x	x	x	4. Salvage Value of Materials and Equipment Sold
1.2	1.1	1.2	.8					5. Carnegie Foundation or Other Grants for Retirement
2.2	2.0	2.3	1.5	1.9	1.9	2.8	.9	6. Miscellaneous
4.6	**5.1**	**7.4**	**3.3**	**2.1**	**2.1**	**2.8**	**1.3**	**All Other Sources**
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF INCOME

55.8	55.2	58.0	51.7	61.4	61.4	62.6	60.1	I Educational and General
39.5	39.1	41.0	36.7	31.7	31.7	32.5	30.8	II Auxiliary Enterprises
5.2	4.8	5.3	3.8	5.5	5.5	7.2	3.8	III Student Aid
1.4	1.4	1.9	.9					IV Other Educational Operations
				1.5	1.5	1.9	1.1	V Intercollegiate Athletics
								VI Annuity Income (Net)
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Income**

a – Less than .05% *x – Only one college reporting*

INCOME ANALYSIS BY ASSOCIATIONS REPRESENTED (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				12 AMERICAN COLLEGES				12 CENTRAL COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL													
A. Student Fees													
1. Tuition — Regular Sessions	59	60.6	57.1	89.2	16.5	34.5	36.2	53.3	16.5	62.6	61.0	73.0	37.0
2. Laboratory and Incidental	55	1.7	4.3	73.3	a	6.4	7.7	23.3	1.9	1.6	2.3	6.7	.2
All Student Fees	60	63.3	60.1	89.4	5.7	39.9	43.9	76.0	23.6	64.8	63.3	74.2	37.3
B. Government Appropriations													
1. Federal Government	1	x	x	x	x	x	x	x	x				
2. State	3	43.4	39.7	73.6	2.2	58.5	58.5	73.6	43.4				
3. City or County													
All Government Appropriations	3	43.4	40.0	74.6	2.2	59.0	59.0	74.6	43.4				
C. Endowment Income													
1. Unrestricted	57	14.3	16.4	71.9	.3	18.7	20.7	50.8	.9	15.5	16.2	28.7	6.5
2. Restricted	37	7.7	7.7	35.4	.1	4.4	4.2	6.8	1.2	2.9	5.2	11.1	.1
All Endowment Income	57	18.1	21.4	71.9	1.9	18.7	22.4	52.0	1.9	17.6	19.8	28.7	11.5
D. Gifts and Grants													
1. Unrestricted													
a. Churches	29	3.8	8.6	30.9	a	9.8	11.1	21.5	.1	.1	2.5	7.4	a
b. Alumni	40	2.2	2.2	9.0	a	.7	.8	1.9	.2	4.3	3.9	8.1	.1
c. Other	51	6.1	7.5	28.6	a	14.0	12.8	18.3	.9	7.7	9.2	21.6	2.9
All Unrestricted	59	11.1	12.7	37.3	.1	20.8	21.3	37.3	7.2	12.0	13.8	29.6	3.6
2. Restricted													
a. Churches	11	.4	1.9	14.6	.1	x	x	x	x	.2	.4	.9	.2
b. Alumni	14	.3	.6	2.7	a	x	x	x	x	a	a	a	a
c. Other	34	1.7	3.4	14.0	a	9.1	7.6	13.9	.6	1.6	2.3	4.9	.1
All Restricted	40	1.5	3.6	14.6	.1	11.1	8.8	14.6	.6	2.3	2.5	4.9	1.0
All Gifts and Grants	60	13.2	14.9	49.4	.1	24.1	23.9	49.4	1.2	13.5	15.2	33.1	3.6
E. Organized Activities Relating to Educational Departments	17	.9	1.7	9.1	.1	.9	2.6	9.1	.3	.5	.7	1.9	.1
F. Other Sources													
1. Contract Research	13	.7	1.5	3.9	.1	.8	.8	1.3	.3	.7	1.5	3.7	.1
2. Income from Current Funds Investments	23	.3	.8	3.1	a	.6	1.2	1.2	a	.2	.3	.7	a
3. Rent from Educational Buildings, Etc.	33	.3	1.0	16.0	a	.8	3.6	16.0	.1	.3	.2	.6	a
4. Salvage Value of Materials and Equipment Sold	15	a	.2	1.5	a	.1	.3	.4	a	a	.2	.5	a
5. Carnegie Foundation or Other Grants for Retirement	13	.8	.9	1.3	.2					.9	.8	1.3	.2
6. Miscellaneous	51	.7	.9	3.4	a	1.0	1.2	2.0	.4	.9	.9	2.8	.2
All Other Sources	58	1.3	2.2	17.9	.2	.9	2.7	17.9	.3	1.3	1.9	6.6	.2
All Educational and General	60	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF INCOME

I Educational and General	60	60.9	58.7	81.4	22.2	64.5	64.6	77.0	50.2	57.0	58.0	81.4	44.3
II Auxiliary Enterprises	60	32.5	33.4	77.0	9.6	27.0	29.1	40.8	20.0	35.4	36.1	53.5	10.4
III Student Aid	54	3.2	3.9	10.5	.1	1.6	3.1	10.5	.2	3.8	4.1	7.5	1.1
IV Other Educational Operations	46	4.4	3.1	11.7	a	3.4	4.2	11.7	.6	1.4	2.2	5.3	.1
V Intercollegiate Athletics	45	1.9	2.1	8.2	.1	2.5	2.7	5.1	1.2	1.2	1.5	4.5	.1
VI Annuity Income (Net)	6	.2	.6	1.2	a	x	x	x	x	a	a	a	a
All Income	60	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a – Less than .05% *x – Only one college reporting*

EXHIBIT XV

12 EASTERN COLLEGES				12 SOUTHERN COLLEGES				12 WESTERN COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
												I EDUCATIONAL AND GENERAL
												A. Student Fees
70.9	66.0	78.6	45.0	52.4	53.0	63.5	43.8	69.6	69.3	80.9	54.2	1. Tuition — Regular Sessions
1.2	1.4	4.1	a	5.2	6.4	18.3	1.7	2.5	3.2	5.9	1.1	2. Laboratory and Incidental
72.0	67.4	89.4	47.9	59.2	54.4	70.1	5.7	74.0	71.7	80.9	60.2	**All Student Fees**
												B. Government Appropriations
												1. Federal Government
x	x	x	x									2. State
												3. City or County
x	x	x	x									**All Government Appropriations**
												C. Endowment Income
9.7	10.4	29.1	.3	17.0	21.7	71.9	6.3	12.1	12.0	23.1	.3	1. Unrestricted
10.9	13.0	35.4	6.5	.5	2.6	10.0	.1	8.1	7.6	15.2	.4	2. Restricted
23.8	23.4	42.9	7.2	19.6	23.2	71.9	6.4	16.3	17.0	31.4	3.2	**All Endowment Income**
												D. Gifts and Grants
												1. Unrestricted
x	x	x	x	16.2	15.4	30.9	2.2	1.7	1.5	2.3	.8	a. Churches
6.7	6.8	9.0	4.8	.8	1.5	4.0	.1	.7	1.2	2.8	a	b. Alumni
.7	1.5	7.1	.1	4.8	9.9	28.6	a	1.7	3.5	16.2	.2	c. Other
6.8	5.1	10.7	.1	19.6	19.2	33.5	2.2	3.5	4.8	18.8	1.4	**All Unrestricted**
												2. Restricted
x	x	x	x	.5	1.2	2.8	.4	.2	.4	.8	.1	a. Churches
.3	.4	.6	.2	1.0	1.2	2.7	.2	.3	.3	.6	a	b. Alumni
.9	1.1	.3	a	6.3	6.3	11.8	1.7	2.7	3.9	14.0	a	c. Other
.9	1.3	.2	.2	2.7	4.3	11.8	.3	1.4	3.4	14.0	.1	**All Restricted**
7.5	6.3	13.3	.1	22.8	21.0	36.0	2.8	4.2	7.9	24.3	2.5	**All Gifts and Grants**
.7	.7	.9	.6					2.0	3.1	7.5	1.0	E. Organized Activities Relating to Educational Departments
												F. Other Sources
1.5	1.7	3.9	.3					.7	1.1	2.1	.5	1. Contract Research
.5	.6	2.3	.1	1.0	1.3	3.1	.1	.7	.6	1.0	.1	2. Income from Current Funds Investments
.1	.1	.3	a	.4	.5	1.1	.1	.9	.7	1.6	.1	3. Rent from Educational Buildings, Etc.
.1	.1	.2	a	a	a	.1	a	.8	.8	1.5	a	4. Salvage Value of Materials and Equipment Sold
.8	.9	1.2	.6									5. Carnegie Foundation or Other Grants for Retirement
.3	.7	2.3	a	.7	.6	1.6	.2	.8	1.1	3.4	.1	6. Miscellaneous
2.0	2.6	7.4	.4	1.2	1.5	4.1	.4	2.3	2.4	3.8	.6	**All Other Sources**
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF INCOME

60.1	60.2	73.1	49.7	57.9	54.6	79.9	22.2	62.4	61.8	70.4	46.6	I Educational and General
34.9	31.9	41.0	17.6	31.9	37.6	77.0	9.6	31.3	31.1	45.8	22.1	II Auxiliary Enterprises
4.9	5.0	7.8	3.0	2.0	1.9	5.2	.1	3.3	3.1	4.8	.2	III Student Aid
1.7	2.6	5.1	.9	4.5	5.0	10.4	a	3.1	4.2	9.7	.8	IV Other Educational Operations
2.0	1.7	2.7	.1	1.8	3.0	8.2	.1	2.0	1.9	3.0	.2	V Intercollegiate Athletics
x	x	x	x					.2	.4	1.0	.1	VI Annuity Income (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Income**

a – Less than .05% *x – Only one college reporting*

ANALYSIS OF EXPENDITURES IN PERCENTAGES

	Exhibit	Page
BY TYPE OF STUDENT BODY	XVI	68
BY SIZE OF ENROLLMENT	XVII	74
IN COLLEGES WITH ENROLLMENTS OF 200 TO 600	XVIII	80
IN COLLEGES WITH ENROLLMENTS OF 601 TO 1,000	XIX	86
IN COLLEGES WITH ENROLLMENTS OF 1,001 TO 1,400	XX	92
IN COLLEGES WITH ENROLLMENTS OF 1,401 AND UP	XXI	98
BY ASSOCIATIONS REPRESENTED	XXII	104

EXPENDITURE ANALYSIS BY TYPE OF STUDENT BODY (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL ALL 60 COLLEGES				11 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	40	.1	.1	.7	a	.1	.1	.4	a
2. Chief Administrative Office									
a. President	60	3.3	3.5	9.3	1.1	3.1	3.6	5.0	2.3
b. Vice President									
c. Dean of Administration	1	x	x	x	x	x	x	x	x
All Chief Administration	**60**	**3.3**	**3.5**	**9.3**	**1.1**	**3.6**	**3.6**	**5.0**	**2.3**
3. Academic Administration									
a. Vice President	4	.7	.7	1.1	.1				
b. Dean of Administration	11	1.7	1.4	2.0	.3	x	x	x	x
c. Dean of Faculty	33	1.4	1.4	2.6	.1	.9	.9	2.2	.1
All Academic Administration	**47**	**1.6**	**1.4**	**2.6**	**.1**	**.9**	**1.2**	**2.2**	**.1**
4. Business and Financial Administration									
a. Vice President	6	1.3	1.8	3.8	.5	x	x	x	x
b. Treasurer	17	1.9	2.0	5.2	.2	2.8	2.4	3.7	.4
c. Business Office	33	3.6	3.6	9.0	.9	4.4	3.5	4.6	.9
d. Business Manager	19	2.1	2.6	6.8	.6	3.6	3.6	4.5	2.6
e. Comptroller or Controller	11	2.0	2.3	4.4	1.4	x	x	x	x
f. Bursar	4	1.1	1.2	1.7	.8				
g. Purchasing Agent	5	.4	.7	.6	.2				
h. Assistant Treasurer	3	1.6	1.1	2.3	.9				
i. Personnel Officer	2	.5	.5	.6	.3				
All Business and Financial Administration	**60**	**4.3**	**4.2**	**9.0**	**1.9**	**3.5**	**3.6**	**4.7**	**2.0**
5. Staff Benefits	58	.4	.6	1.6	.1	.5	.5	1.1	.3
All General Administration	**60**	**9.1**	**9.4**	**18.4**	**4.6**	**9.0**	**8.6**	**10.7**	**6.2**
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	23	1.6	1.7	4.1	.2	1.0	1.1	1.6	.6
b. Dean of Men	33	.9	.9	2.5	.1	.9	1.1	2.5	.2
c. Dean of Women	37	1.0	1.0	4.2	.1				
d. Dean of Administration	1	x	x	x	x	x	x	x	x
e. Student Aid Office	6	.3	.5	2.0	a	.3	.3	.4	.1
All Student Affairs Administration	**59**	**2.0**	**1.9**	**6.2**	**.2**	**1.4**	**1.2**	**2.5**	**.2**
2. Admissions	44	2.0	2.7	13.7	.6	2.4	2.7	7.2	1.1
3. Registrar or Recorder	59	1.6	1.7	4.7	.4	1.1	1.6	4.7	.4
4. Placement Office	25	.6	.6	1.2	a	.6	.6	1.1	.1
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	14	.2	.3	1.1	a	.1	.1	.1	.1
b. Guidance Program	16	.3	.4	1.4	a	.3	.3	.3	.2
c. Testing Services	16	.3	.3	1.4	a	x	x	x	x
All Student Advisors, Guidance Program and Testing Services	**36**	**.3**	**.5**	**1.4**	**a**	**.3**	**.2**	**.3**	**.1**
6. Student Organizations and Activities	36	.8	1.2	4.2	a	1.3	1.3	2.7	.1
7. Chapel	41	.3	.4	1.5	a	.5	.6	1.5	.2
8. Health or Infirmary Service	56	1.9	2.0	5.3	.1	2.4	2.2	3.6	.6
9. Staff Benefits	52	.2	.2	.7	a	.2	.2	.6	a
10. Other	9	.1	.1	.6	a	.1	.1	.1	a
All Student Services	**60**	**9.0**	**9.1**	**18.1**	**3.7**	**8.5**	**9.0**	**13.8**	**6.3**
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

EXHIBIT XVI

11 WOMEN'S COLLEGES				38 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
.1	.1	.2	a	.1	.1	.7	a	1. Governing Board or Trustees
								2. Chief Administrative Office
3.4	3.6	7.4	1.1	3.2	3.4	9.3	1.4	a. President
								b. Vice President
								c. Dean of Administration
3.4	**3.6**	**7.4**	**1.1**	**3.2**	**3.4**	**9.3**	**1.4**	**All General Administration**
								3. Academic Administration
				.7	.6	1.1	.1	a. Vice President
x	x	x	x	1.6	1.4	2.0	.3	b. Dean of Administration
1.2	1.6	2.6	.4	1.5	1.4	2.4	.3	c. Dean of Faculty
1.6	**1.6**	**2.6**	**.4**	**1.5**	**1.3**	**2.4**	**.1**	**All Academic Administration**
								4. Business and Financial Administration
				.8	1.5	3.8	.5	a. Vice President
1.5	1.5	2.2	.8	1.2	2.1	5.2	.2	b. Treasurer
3.6	3.7	4.6	3.0	3.6	3.6	9.0	.9	c. Business Office
2.1	2.7	5.7	.6	1.9	2.5	6.8	.8	d. Business Manager
1.8	1.8	2.0	1.5	2.3	2.5	4.4	1.4	e. Comptroller or Controller
				1.1	1.2	1.7	.8	f. Bursar
.4	.4	.6	.2	.4	.4	.6	.2	g. Purchasing Agent
x	x	x	x	1.6	1.6	2.3	.9	h. Assistant Treasurer
.5	.5	.6	.3					i. Personnel Officer
4.3	**4.1**	**5.7**	**2.3**	**4.3**	**4.4**	**9.0**	**1.9**	**All Business and Financial Administration**
.5	.6	1.1	.3	.4	.6	1.6	.1	5. Staff Benefits
9.6	**9.3**	**14.6**	**4.6**	**9.2**	**9.6**	**18.4**	**5.4**	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
1.9	1.8	2.5	.8	2.1	2.1	4.1	.2	a. Dean of Students
				.9	.9	1.6	.1	b. Dean of Men
1.7	1.9	4.2	.3	.9	1.0	2.3	.1	c. Dean of Women
								d. Dean of Administration
1.2	1.2	2.0	.3	.1	.1	.2	a	e. Student Aid Office
2.1	**2.2**	**6.2**	**1.1**	**2.1**	**2.1**	**4.1**	**.2**	**All Student Services**
1.6	3.2	13.7	.9	1.9	2.4	6.1	.6	2. Admissions
1.3	1.5	3.0	.5	1.6	1.8	3.4	.6	3. Registrar or Recorder
.7	.7	1.0	.5	.4	.5	1.2	a	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
.4	.4	.5	.2	.2	.4	1.1	a	a. Student Advisors
				.3	.4	1.4	a	b. Guidance Program
				.3	.3	1.4	a	c. Testing Services
.4	**.4**	**.5**	**.2**	**.3**	**.6**	**1.4**	**a**	**All Student Advisors, Guidance Program and Testing Services**
.6	1.2	3.2	a	.7	1.0	4.2	a	6. Student Organizations and Activities
.3	.3	.4	a	.3	.3	1.3	a	7. Chapel
2.2	2.9	5.3	1.2	1.6	1.7	3.7	.1	8. Health or Infirmary Service
.3	.3	.7	.1	.2	.2	.6	a	9. Staff Benefits
x	x	x	x	.2	.2	.6	a	10. Other
9.3	**10.5**	**18.1**	**8.2**	**8.9**	**8.9**	**13.5**	**3.7**	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS BY TYPE OF STUDENT BODY (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL ALL 60 COLLEGES				11 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	34	.8	.9	3.2	a	.5	.6	1.3	.1
b. Public Relations and Information	47	1.1	1.3	5.1	a	1.5	1.6	5.1	a
c. Campus Information Bureau	3	.1	.1	.2	a	x	x	x	x
All Publicity, Public Relations and Information	60	1.5	1.6	5.1	a	1.8	1.7	5.1	.1
2. Publications									
a. Catalogs	56	.4	.6	1.8	.2	.4	.6	1.1	.2
b. Others	48	.4	.6	3.0	a	.3	.3	.8	a
All Publications	59	1.0	1.0	3.8	.1	.6	.8	1.7	.3
3. Development									
a. Vice President	3	1.9	1.7	2.8	.5	x	x	x	x
b. Development Office	33	1.9	2.1	5.5	a	1.8	2.2	4.5	.6
All Development	35	1.9	2.1	5.5	a	2.3	2.5	4.5	.8
4. Alumni Office	48	1.8	1.8	3.6	.2	2.8	2.6	3.6	.9
5. Staff Benefits	44	.1	.1	.3	a	.1	.1	.2	a
All Public Services and Information	60	5.4	5.3	9.4	1.4	6.7	6.6	9.3	2.2
E. General Institutional									
1. Telephone and Telegraph	50	.9	.9	1.9	.2	.7	.7	.9	.4
2. Post Office	25	.3	.4	1.1	a	.2	.2	.3	.1
3. Office Services	28	.4	.5	1.2	a	.6	.6	1.2	.1
4. Entertainment of College Guests	47	.3	.3	.9	a	.4	.4	.8	a
5. Staff Recruitment Travel	35	.1	.2	.6	a	.2	.2	.6	a
6. Audit (External)	55	.2	.3	.8	a	.3	.3	.6	.2
7. Legal and Other Professional Fees (External)	24	.1	.1	.6	a	.1	.2	.6	a
8. Insurance Premiums	52	.2	.2	1.3	a	.2	.2	.4	.1
9. Commencement	60	.3	.3	1.7	.1	.3	.5	1.7	.2
10. Concerts and Lectures	45	.4	.4	2.0	a	.3	.3	.8	.1
11. Convocations	23	.1	.1	.5	a	a	a	a	a
12. Investment Counsel and Custody Fees (External)	33	.4	.5	1.9	a	.7	.8	1.6	a
13. Bad Debts	24	.2	.8	10.4	a	.4	.9	2.9	.1
14. Interest on Current Funds Borrowed	23	.6	.5	1.5	a	1.3	1.3	1.5	1.0
15. Membership Fees	57	.1	.1	.6	a	.1	.2	.6	a
16. Publication Subsidies	5	.2	.4	1.3	a	.8	.8	1.3	.2
17. Staff Benefits	28	a	.2	.7	a	.1	.2	.7	a
18. Other	27	.3	.4	1.5	a	.5	.5	1.0	.2
All General Institutional	60	3.5	4.0	12.9	1.5	3.7	4.3	10.0	2.4
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	60	40.0	40.7	55.9	31.0	39.3	40.7	48.6	35.1
b. Clerical and Supporting Services Salaries	45	1.0	1.1	4.1	.1	1.3	1.5	2.9	.5
c. Student Wages	51	.7	.9	2.9	.1	.7	.7	1.3	.2
d. Supplies and Expense	60	3.1	3.6	13.8	.9	2.7	2.7	4.1	.9
e. Equipment-Instruction (Newly Acquired)	34	.9	.9	3.5	.1	.7	.6	1.0	.1
f. Staff Benefits	58	2.6	2.8	5.6	.7	2.6	3.1	5.6	2.1
g. Carnegie Foundation and Other Grants for Retirement	15	1.1	1.1	2.9	.4	.8	.8	1.2	.6
2. Specialized Educational Activities	22	1.0	2.0	8.2	a	.3	.4	1.0	.2
All Instruction, Departmental Research and Specialized Educational Activities	60	50.1	50.2	63.6	38.9	48.1	49.0	57.9	43.1

a - Less than .05% *x - Only one college reporting*

EXHIBIT XVI *continued*

11 WOMEN'S COLLEGES				38 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
.8	.6	1.1	a	1.0	1.1	3.2	.1	a. Publicity
1.8	1.5	2.6	.5	1.0	1.2	2.6	a	b. Public Relations and Information
.2	.2	.2	.1					c. Campus Information Bureau
1.5	**1.6**	**3.4**	**.5**	**1.5**	**1.6**	**3.9**	**a**	**All Publicity, Public Relations and Information**
								2. Publications
.5	.5	1.1	.2	.4	.6	1.8	.2	a. Catalogs
.4	.7	2.4	.1	.4	.6	3.0	.1	b. Others
1.0	**1.1**	**3.5**	**.4**	**1.0**	**1.0**	**3.8**	**.1**	**All Publications**
								3. Development
				1.2	1.2	1.9	.5	a. Vice President
1.4	1.5	3.5	a	2.0	2.2	5.5	.2	b. Development Office
1.4	**1.5**	**3.5**	**a**	**2.0**	**2.1**	**5.5**	**.2**	**All Development**
1.3	1.7	3.3	.3	1.5	1.6	3.0	.2	4. Alumni Office
.1	.1	.1	a	.1	.1	.3	a	5. Staff Benefits
4.0	**4.2**	**7.8**	**1.4**	**5.1**	**5.2**	**9.4**	**1.6**	**All Public Services and Information**
								E. General Institutional
1.1	1.0	1.9	.4	.9	.9	1.7	.2	1. Telephone and Telegraph
.3	.3	.6	.1	.3	.4	1.1	a	2. Post Office
.3	.3	.6	.1	.4	.4	1.1	a	3. Office Services
.4	.4	.8	.1	.1	.2	.9	a	4. Entertainment of College Guests
.1	.1	.4	a	.1	.2	1.3	a	5. Staff Recruitment Travel
.2	.2	.4	.1	.2	.2	.8	a	6. Audit (External)
.1	.1	.2	.1	a	.1	.4	a	7. Legal and Other Professional Fees (External)
.3	.4	1.3	.1	.2	.2	.7	a	8. Insurance Premiums
.2	.3	1.2	.1	.3	.3	.9	.1	9. Commencement
.3	.5	1.3	.1	.4	.5	2.0	a	10. Concerts and Lectures
.1	.1	.1	a	.1	.2	.5	a	11. Convocations
.2	.4	1.1	.1	.4	.5	1.9	a	12. Investment Counsel and Custody Fees (External)
x	x	x	x	.2	.8	10.4	a	13. Bad Debts
.7	.7	1.2	.2	.4	.4	1.5	a	14. Interest on Current Funds Borrowed
.2	.2	.5	a	.1	.1	.3	a	15. Membership Fees
				.1	.2	.5	a	16. Publication Subsidies
.2	.2	.3	a	a	.2	1.9	a	17. Staff Benefits
.4	.7	2.7	a	.2	.3	1.5	a	18. Other
3.9	**4.1**	**7.0**	**2.8**	**3.4**	**3.8**	**12.9**	**1.5**	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
37.8	37.9	44.6	31.0	40.9	41.4	55.9	32.6	a. Instructional Salaries
1.3	1.8	4.1	.7	.9	1.2	3.8	.1	b. Clerical and Supporting Services Salaries
.3	.8	2.4	.2	.9	1.0	2.9	.2	c. Student Wages
3.5	3.7	6.9	1.1	3.1	3.7	13.8	1.2	d. Supplies and Expense
.3	.4	.8	.1	1.0	1.0	3.5	.1	e. Equipment-Instruction (Newly Acquired)
2.9	3.0	6.1	1.9	2.3	2.5	5.5	.7	f. Staff Benefits
1.1	1.2	1.4	1.1	1.0	1.0	2.9	.4	g. Carnegie Foundation and Other Grants for Retirement
1.4	2.0	4.4	a	1.0	2.5	8.2	.1	2. Specialized Educational Activities
49.0	**47.8**	**52.7**	**38.9**	**50.7**	**51.3**	**63.6**	**43.6**	**All Instruction, Departmental Research and Specialized Educational Activities**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS BY TYPE OF STUDENT BODY (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL ALL 60 COLLEGES				11 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	23	.6	1.0	3.9	.1	.5	.5	1.2	.3
H. Libraries									
1. Salaries and Wages	60	3.2	3.1	5.3	.4	3.0	2.5	3.4	.4
2. Supplies and Expense	60	.3	.3	1.1	a	.3	.3	.4	a
3. Books	59	.9	1.0	3.0	.3	.9	1.0	1.4	.5
4. Microfilms	12	a	.1	.9	a	x	x	x	x
5. Periodicals	55	.3	.3	.7	.1	.4	.4	.6	.2
6. Binding	50	.2	.1	.4	a	.2	.2	.3	a
7. Staff Benefits	48	.1	.1	.5	a	.1	.1	.3	a
All Libraries	60	5.0	4.9	9.5	1.9	4.7	4.4	5.7	1.9
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	57	1.0	1.3	3.2	.1	1.1	1.3	3.0	.7
2. Operation of Buildings	60	3.9	4.0	8.8	1.4	3.3	3.6	8.8	2.1
3. Maintenance and Repairs of Buildings	60	3.4	3.8	8.6	.3	4.0	4.0	7.5	.5
4. Heat, Light, Power, Water and Sewer	60	3.5	3.6	8.7	.5	3.6	3.6	5.7	.8
5. Grounds, Roads and Walks	59	1.7	1.7	5.5	a	1.9	2.4	5.1	a
6. Police and Watchmen	45	.5	.6	2.0	.1	.8	.9	2.0	.3
7. Fire and Boiler Insurance	56	.7	.8	4.0	.2	.7	.6	.9	.2
8. Fire Protection and Safety Provided By College	7	.5	.6	1.4	a	1.0	1.0	1.4	.5
9. Fire Protection and Safety Provided By Community	7	.1	.2	.7	.1	.4	.4	.5	.2
10. General Trucking	46	.3	.6	2.4	a	.3	.5	1.2	.2
11. Interest and Assessments	13	.5	.7	1.8	.1	.5	.8	1.7	.1
12. Staff Benefits	56	.3	.4	2.5	a	.6	.5	.8	.1
All Operation and Maintenance of Educational Plant	60	16.0	16.6	26.8	6.6	18.0	17.7	23.6	12.4
All Educational and General	60	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF EXPENDITURES

I Educational and General	60	60.0	60.2	84.8	21.7	60.6	60.9	70.1	51.1
II Auxiliary Enterprises	60	28.9	29.2	77.1	4.1	26.4	24.0	32.8	10.0
III Student Aid	59	6.1	6.2	14.8	a	7.8	8.6	12.9	4.9
IV Other Educational Operations	34	2.6	2.8	7.2	a	2.2	2.6	5.6	.4
V Intercollegiate Athletics	46	3.2	3.6	11.5	.2	5.4	6.0	11.5	3.1
VI Annuity Payments (Net)	14	.2	.6	5.1	a	.2	.2	.2	.1
All Expenditures		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05%　　　*x - Only one college reporting*

11 WOMEN'S COLLEGES				38 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
.7	1.1	2.1	.6	.7	1.3	3.9	.1	G. Organized Research
								H. Libraries
3.0	3.2	5.0	1.6	3.3	3.2	5.3	2.1	1. Salaries and Wages
.2	.2	.4	.1	.3	.3	1.1	a	2. Supplies and Expense
.9	.8	1.3	.3	.8	1.0	3.0	.4	3. Books
a	a	a	a	a	.1	.9	a	4. Microfilms
.3	.3	.5	.1	.3	.3	.7	.1	5. Periodicals
.2	.2	.3	.1	.2	.2	.4	a	6. Binding
.2	.2	.5	.1	.1	.1	.4	a	7. Staff Benefits
4.9	4.8	7.3	2.4	5.0	5.1	9.5	2.7	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
1.1	1.4	2.9	.5	1.0	1.2	3.2	.1	1. Administration and Supervision
4.2	4.3	6.6	2.4	4.0	4.0	8.7	1.4	2. Operation of Buildings
3.4	3.5	4.9	1.4	3.2	3.4	8.6	.3	3. Maintenance and Repairs of Buildings
4.4	4.7	8.7	2.4	3.1	3.3	7.3	.5	4. Heat, Light, Power, Water and Sewer
1.7	2.5	5.5	.3	1.7	1.3	5.0	.1	5. Grounds, Roads and Walks
.6	.8	1.5	.3	.5	.5	1.4	.1	6. Police and Watchmen
.8	.8	1.4	.3	.6	.9	4.0	.2	7. Fire and Boiler Insurance
a	.5	1.4	a	.5	.5	.9	.1	8. Fire Protection and Safety Provided By College
				.1	.2	.7	.1	9. Fire Protection and Safety Provided By Community
.6	.8	2.4	a	.3	.5	2.3	.1	10. General Trucking
.3	.4	1.0	.1	1.0	1.0	1.8	.3	11. Interest and Assessments
.3	.7	2.5	.1	.3	.3	1.1	a	12. Staff Benefits
18.8	19.0	22.7	15.2	14.8	15.6	26.8	6.6	**All Operation and Maintenance of Educational Plant**
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF EXPENDITURES

62.2	61.0	71.9	53.0	59.6	59.7	84.8	21.7	I Educational and General
32.5	31.6	38.7	21.6	28.6	30.0	77.1	4.1	II Auxiliary Enterprises
5.1	5.8	12.4	2.3	6.0	5.8	14.8	a	III Student Aid
2.5	2.7	4.1	1.9	2.9	2.7	7.2	a	IV Other Educational Operations
				2.4	2.9	7.2	.2	V Intercollegiate Athletics
.2	1.8	5.1	a	.1	.3	1.1	a	VI Annuity Payments (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS BY SIZE OF ENROLLMENT (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				20 COLLEGES WITH ENROLLMENT 200/600				24 COLLEGES WITH ENROLLMENT 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL													
A. General Administration													
1. Governing Board or Trustees	40	.1	.1	.7	a	.2	.2	.7	a	.1	.1	.3	a
2. Chief Administrative Office													
a. President	60	3.3	3.5	9.3	1.1	4.1	4.6	9.3	3.0	3.3	3.5	5.8	1.5
b. Vice President													
c. Dean of Administration	1	x	x	x	x	x	x	x	x				
All Chief Administration	**60**	**3.3**	**3.5**	**9.3**	**1.1**	**4.1**	**4.6**	**9.3**	**3.0**	**3.3**	**3.5**	**5.8**	**1.5**
3. Academic Administration													
a. Vice President	4	.7	.7	1.1	.1					.7	.7	.8	.6
b. Dean of Administration	11	1.7	1.4	2.0	.3	1.8	1.8	1.9	1.7	1.6	1.5	2.0	.3
c. Dean of Faculty	33	1.4	1.4	2.6	.1	1.5	1.5	2.6	.1	1.7	1.6	2.2	.3
All Academic Administration	**47**	**1.6**	**1.4**	**2.6**	**.1**	**2.0**	**1.7**	**2.6**	**.1**	**1.7**	**1.4**	**2.2**	**.3**
4. Business and Financial Administration													
a. Vice President	6	1.3	1.8	3.8	.5					1.8	2.0	3.8	.5
b. Treasurer	17	1.9	2.0	5.2	.2	2.2	2.4	3.7	1.2	1.1	1.7	5.2	.2
c. Business Office	33	3.6	3.6	9.0	.9	3.6	3.8	9.0	.9	3.8	3.5	5.1	.9
d. Business Manager	19	2.1	2.6	6.8	.6	4.3	4.5	6.8	2.1	1.8	2.2	4.8	.8
e. Comptroller or Controller	11	2.0	2.3	4.4	1.4	3.2	3.2	4.4	2.0	2.0	2.0	2.4	1.6
f. Bursar	4	1.1	1.2	1.7	.8					1.4	1.4	1.7	1.1
g. Purchasing Agent	5	.4	.7	.6	.2					.3	.3	.4	.2
h. Assistant Treasurer	3	1.6	1.1	2.3	.9	x	x	x	x	x	x	x	x
i. Personnel Officer	2	.5	.5	.6	.3								
All Business and Financial Administration	**60**	**4.3**	**4.2**	**9.0**	**1.9**	**4.5**	**4.6**	**9.0**	**2.0**	**4.2**	**4.2**	**7.0**	**2.6**
5. Staff Benefits	58	.4	.6	1.6	.1	.4	.5	1.1	.1	.5	.6	1.6	.2
All General Administration	**60**	**9.1**	**9.4**	**18.4**	**4.6**	**10.5**	**10.8**	**18.4**	**6.4**	**9.7**	**9.7**	**14.0**	**5.7**
B. Student Services													
1. Administration of Student Affairs													
a. Dean of Students	23	1.6	1.7	4.1	.2	2.2	1.9	2.9	.2	1.3	1.4	4.1	.6
b. Dean of Men	33	.9	.9	2.5	.1	1.2	1.1	2.5	.2	.9	.8	1.4	.1
c. Dean of Women	37	1.0	1.0	4.2	.1	2.2	2.2	4.2	1.1	.9	.8	1.3	.1
d. Dean of Administration	1	x	x	x	x	x	x	x	x				
e. Student Aid Office	6	.3	.5	2.0	a	x	x	x	x	.3	.3	.4	.1
All Student Affairs Administration	**59**	**2.0**	**1.9**	**6.2**	**.2**	**2.2**	**2.3**	**6.2**	**.2**	**1.6**	**1.8**	**4.1**	**.2**
2. Admissions	44	2.0	2.7	13.7	.6	2.4	3.9	13.7	.9	1.9	2.7	6.1	.6
3. Registrar or Recorder	59	1.6	1.7	4.7	.4	2.1	2.2	4.7	.8	1.4	1.6	3.4	.4
4. Placement Office	25	.6	.6	1.2	a	.5	.5	.9	.1	.6	.6	1.2	a
5. Student Advisors, Guidance Program and Testing Services													
a. Student Advisors	14	.2	.3	1.1	a	.3	.3	.5	.1	.1	.2	.5	a
b. Guidance Program	16	.3	.4	1.4	a	.2	.2	.3	a	.3	.5	1.3	a
c. Testing Services	16	.3	.3	1.4	a	.1	.1	.3	a	.1	.2	.3	a
All Student Advisors, Guidance Program and Testing Services	**36**	**.3**	**.5**	**1.4**	**a**	**.3**	**.2**	**.5**	**a**	**.3**	**.4**	**1.3**	**a**
6. Student Organizations and Activities	36	.8	1.2	4.2	a	1.1	1.3	3.2	a	.7	1.1	4.0	.1
7. Chapel	41	.3	.4	1.5	a	.4	.4	1.1	a	.2	.4	1.5	a
8. Health or Infirmary Service	56	1.9	2.0	5.3	.1	1.9	2.0	5.3	.7	1.3	1.6	3.6	.1
9. Staff Benefits	52	.2	.2	.7	a	.1	.2	.5	a	.2	.2	.6	.1
10. Other	9	.1	.1	.6	a	.1	.1	.1	a	.1	.2	.6	a
All Student Services	**60**	**9.0**	**9.1**	**18.1**	**3.7**	**8.8**	**9.3**	**18.1**	**5.2**	**8.6**	**8.5**	**12.4**	**3.7**
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*													

a – Less than .05% *x – Only one college reporting*

EXHIBIT XVII

10 COLLEGES WITH ENROLLMENT 1,001/1,400				6 COLLEGES WITH ENROLLMENT 1,401-UP				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
.1	.2	.3	a	.1	.2	.4	a	1. Governing Board or Trustees
2.4	2.2	2.9	1.4	1.5	1.7	2.5	1.1	2. Chief Administrative Office
								a. President
								b. Vice President
								c. Dean of Administration
2.4	**2.2**	**2.9**	**1.4**	**1.5**	**1.7**	**2.5**	**1.1**	**All Chief Administration**
								3. Academic Administration
.6	.6	1.1	.1					a. Vice President
x	x	x	x					b. Dean of Administration
1.3	1.2	2.1	.6	.6	.6	.8	.4	c. Dean of Faculty
1.1	**1.1**	**2.1**	**.1**	**.6**	**.6**	**.8**	**.4**	**All Academic Administration**
								4. Business and Financial Administration
x	x	x	x					a. Vice President
3.3	3.3	3.4	3.1	1.9	1.8	2.6	.8	b. Treasurer
3.4	3.1	3.6	2.2	x	x	x	x	c. Business Office
1.8	1.8	2.5	1.0	.8	.8	.9	.6	d. Business Manager
2.5	2.4	3.1	1.4	1.9	1.8	2.0	1.5	e. Comptroller or Controller
1.0	1.0	1.1	.8					f. Bursar
x	x	x	x	.4	.4	.6	.2	g. Purchasing Agent
x	x	x	x	.5	.5	.6	.3	h. Assistant Treasurer
								i. Personnel Officer
4.1	**4.2**	**5.5**	**2.9**	**2.6**	**3.1**	**4.6**	**1.9**	**All Business and Financial Administration**
.4	.4	1.0	.2	.5	.7	1.5	.3	5. Staff Benefits
7.9	**7.8**	**9.8**	**5.4**	**6.0**	**5.9**	**7.7**	**4.6**	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
x	x	x	x	1.6	1.4	1.9	.8	a. Dean of Students
.9	.9	1.2	.4	1.4	1.4	1.6	1.2	b. Dean of Men
.9	.9	1.2	.7	.9	.9	1.4	.3	c. Dean of Women
								d. Dean of Administration
.1	.2	.2	a	x	x	x	x	e. Student Aid Office
1.9	**2.0**	**4.1**	**.8**	**1.8**	**1.8**	**3.0**	**1.1**	**All Student Affairs Administration**
1.8	1.9	2.9	.7	1.6	1.7	2.8	.9	2. Admissions
1.7	1.7	2.7	.9	.7	.9	1.8	.5	3. Registrar or Recorder
.4	.5	.8	.1	.7	.7	1.0	.5	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
.6	.6	1.1	a	.3	.4	.9	.1	a. Student Advisors
.5	.6	1.4	a	x	x	x	x	b. Guidance Program
.3	.6	1.4	a	.6	.6	.9	.3	c. Testing Services
.9	.8	1.4	a	.8	.8	1.3	.2	**All Student Advisors, Guidance Program and Testing Services**
1.4	1.6	4.2	a	.7	.9	1.6	.4	6. Student Organizations and Activities
.3	.3	.5	a	.3	.3	.9	a	7. Chapel
2.3	2.1	3.7	1.1	3.4	3.3	5.1	1.8	8. Health or Infirmary Service
.2	.3	.5	.1	.3	.3	.7	.1	9. Staff Benefits
				.1	.1	.2	a	10. Other
9.8	**10.0**	**13.5**	**8.0**	**10.0**	**10.0**	**11.0**	**8.7**	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS BY SIZE OF ENROLLMENT (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				20 COLLEGES WITH ENROLLMENT 200/600				24 COLLEGES WITH ENROLLMENT 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information													
1. Publicity, Public Relations and Information													
a. Publicity	34	.8	.9	3.2	a	.8	1.0	3.2	.1	1.2	1.0	1.6	.2
b. Public Relations and Information	47	1.1	1.3	5.1	a	1.4	1.5	5.1	a	1.1	1.4	2.6	.1
c. Campus Information Bureau	3	.1	.1	.2	a					x	x	x	x
All Publicity, Public Relations and Information	60	1.5	1.6	5.1	a	2.0	2.0	5.1	.5	1.7	1.6	3.1	.1
2. Publications													
a. Catalogs	56	.4	.6	1.8	.2	.6	.6	1.1	.2	.4	.6	1.8	.2
b. Others	48	.4	.6	3.0	a	.3	.6	2.4	a	.5	.6	3.0	.1
All Publications	59	1.0	1.0	3.8	.1	1.0	1.1	3.5	.1	1.1	1.1	3.8	.3
3. Development													
a. Vice President	3	1.9	1.7	2.8	.5	x	x	x	x	1.2	1.2	1.9	.5
b. Development Office	33	1.9	2.1	5.5	a	2.1	2.2	4.5	.1	1.9	2.2	4.6	1.0
All Development	35	1.9	2.1	5.5	a	3.4	2.6	4.5	.1	1.9	2.0	4.6	.5
4. Alumni Office	48	1.8	1.8	3.6	.2	1.5	1.8	3.3	.2	1.9	2.0	3.6	.4
5. Staff Benefits	44	.1	.1	.3	a	.1	.1	.2	a	.1	.1	.3	a
All Public Services and Information	60	5.4	5.3	9.4	1.4	5.4	5.1	9.3	1.8	6.1	5.6	9.4	1.9
E. General Institutional													
1. Telephone and Telegraph	50	.9	.9	1.9	.2	.9	1.0	1.9	.4	.9	.8	1.7	.3
2. Post Office	25	.3	.4	1.1	a	.3	.4	.8	.1	.3	.3	.9	.2
3. Office Services	28	.4	.5	1.2	a	.4	.5	1.2	.1	.3	.4	1.0	a
4. Entertainment of College Guests	47	.3	.3	.9	a	.4	.4	.8	.1	.1	.2	.9	a
5. Staff Recruitment Travel	35	.1	.2	.6	a	.2	.3	1.3	a	.1	.1	.5	a
6. Audit (External)	55	.2	.3	.8	a	.3	.3	.6	.1	.2	.2	.8	.1
7. Legal and Other Professional Fees (External)	24	.1	.1	.6	a	.1	.1	.2	a	.1	.2	.6	a
8. Insurance Premiums	52	.2	.2	1.3	a	.2	.3	1.3	.1	.2	.2	.7	a
9. Commencement	60	.3	.3	1.7	.1	.3	.4	1.7	.1	.3	.3	.9	.1
10. Concerts and Lectures	45	.4	.4	2.0	a	.5	.5	1.3	.1	.4	.5	2.0	.1
11. Convocations	23	.1	.1	.5	a	.1	.1	.3	a	.2	.2	.5	a
12. Investment Counsel and Custody Fees (External)	33	.4	.5	1.9	a	.7	.8	1.6	.1	.6	.5	1.2	a
13. Bad Debts	24	.2	.8	10.4	a	.2	2.3	10.4	.1	.4	.4	1.5	.1
14. Interest on Current Funds Borrowed	23	.6	.5	1.5	a	.6	.7	1.5	a	.1	.5	1.5	a
15. Membership Fees	57	.1	.1	.6	a	.2	.2	.6	a	.1	.2	.2	.1
16. Publication Subsidies	5	.2	.4	1.3	a	x	x	x	x	x	x	x	x
17. Staff Benefits	28	a	.2	.7	a	.1	.2	.7	a	a	.2	.5	a
18. Other	27	.3	.4	1.5	a	.4	.7	2.7	a	.3	.5	1.5	.1
All General Institutional	60	3.5	4.0	12.9	1.5	3.9	4.7	12.9	1.8	3.2	3.6	5.9	1.5
F. Instruction, Departmental Research and Specialized Educational Activities													
1. Instruction and Departmental Research													
a. Instructional Salaries	60	40.0	40.7	55.9	31.0	40.2	40.3	50.4	31.0	40.3	40.7	46.8	35.1
b. Clerical and Supporting Services Salaries	45	1.0	1.1	4.1	.1	1.0	1.1	4.1	.5	1.2	1.3	3.8	.1
c. Student Wages	51	.7	.9	2.9	.1	.5	.9	2.4	.2	.9	1.1	2.9	.1
d. Supplies and Expense	60	3.1	3.6	13.8	.9	2.9	3.2	6.9	1.1	3.0	3.8	13.8	.9
e. Equipment-Instruction (Newly Acquired)	34	.9	.9	3.5	.1	.8	.9	2.4	.1	.8	.9	3.5	.1
f. Staff Benefits	58	2.6	2.8	5.6	.7	2.6	2.5	3.5	.7	2.5	2.8	5.6	1.3
g. Carnegie Foundation and Other Grants for Retirement	15	1.1	1.1	2.9	.4					1.0	1.0	1.2	.6
2. Specialized Educational Activities	22	1.0	2.0	8.2	a	4.4	3.8	8.2	.2	.7	.9	2.6	.2
All Instruction, Departmental Research and Specialized Educational Activities	60	50.1	50.2	63.6	38.9	48.4	49.2	58.2	38.9	51.2	50.1	59.4	43.1

a - Less than .05%　　*x - Only one college reporting*

EXHIBIT XVII *continued*

6 COLLEGES WITH ENROLLMENT 1,401-UP				10 COLLEGES WITH ENROLLMENT 1,001/1,400				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
.8	.7	1.3	a	.4	.5	1.0	.2	a. Publicity
.9	.9	1.2	.7	1.1	1.0	1.8	a	b. Public Relations and Information
.2	.2	.2	.1					c. Campus Information Bureau
.9	1.1	2.4	.4	1.2	1.1	2.2	a	**All Publicity, Public Relations and Information**
								2. Publications
.4	.4	.6	.2	.5	.5	.8	.2	a. Catalogs
.3	.3	.5	.1	.4	.5	1.7	.1	b. Others
.5	.6	1.1	.4	.9	.9	2.0	.2	**All Publications**
								3. Development
								a. Vice President
1.1	1.3	3.0	a	2.6	2.4	5.5	.2	b. Development Office
1.1	1.3	3.0	a	2.6	2.4	5.5	.2	**All Development**
1.9	1.8	2.9	.3	1.5	1.7	3.0	.6	4. Alumni Office
.1	.1	.3	a	.1	.1	.3	a	5. Staff Benefits
4.1	4.3	7.2	1.4	6.3	5.8	8.2	1.6	**All Public Services and Information**
								E. General Institutional
1.0	1.0	1.6	.3	.8	.7	1.2	.2	1. Telephone and Telegraph
.1	.2	.3	.1	.4	.5	1.1	a	2. Post Office
.4	.4	1.0	.1	.4	.5	1.1	a	3. Office Services
.3	.3	.5	a	.1	.2	.5	.1	4. Entertainment of College Guests
.1	.1	.2	a	.2	.2	.4	a	5. Staff Recruitment Travel
.2	.2	.2	.2	.2	.3	.4	a	6. Audit (External)
.1	.2	.6	a	a	.1	.1	a	7. Legal and Other Professional Fees (External)
.2	.2	.4	.1	.2	.2	.5	a	8. Insurance Premiums
.4	.3	.7	.1	.2	.2	.5	.1	9. Commencement
.2	.3	.5	a	.4	.3	.7	a	10. Concerts and Lectures
a	a	a	a	.1	.1	.3	a	11. Convocations
.1	.2	.5	a	.4	.6	1.9	.2	12. Investment Counsel and Custody Fees (External)
x	x	x	x	.1	.1	.3	a	13. Bad Debts
.3	.3	.5	a	.4	.5	.8	.3	14. Interest on Current Funds Borrowed
.1	.1	.1	a	.1	.1	.1	a	15. Membership Fees
x	x	x	x	.1	.1	.1	a	16. Publication Subsidies
a	.1	.3	a	a	.3	1.9	a	17. Staff Benefits
.2	.3	.4	.2	.1	.2	.4	a	18. Other
3.8	3.7	4.3	2.9	3.5	3.6	6.5	1.5	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
39.8	40.1	43.4	37.6	38.6	41.7	55.9	34.7	a. Instructional Salaries
2.3	2.2	4.1	.7	1.0	1.2	2.5	.3	b. Clerical and Supporting Services Salaries
.5	.7	1.3	.2	.9	.9	1.8	.2	c. Student Wages
3.9	4.3	6.2	3.1	3.6	3.5	7.8	1.6	d. Supplies and Expense
.7	.7	1.1	.3	1.0	1.0	1.9	.3	e. Equipment-Instruction (Newly Acquired)
2.5	3.4	6.1	1.8	2.6	2.8	4.3	1.9	f. Staff Benefits
1.3	1.6	2.9	1.1	1.0	.9	1.2	.4	g. Carnegie Foundation and Other Grants for Retirement
.1	1.2	3.6	a	.9	1.4	3.3	.2	2. Specialized Educational Activities
52.1	52.1	53.6	50.4	49.6	51.3	63.6	45.8	**All Instruction, Departmental Research and Specialized Educational Activities**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS BY SIZE OF ENROLLMENT (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				20 COLLEGES WITH ENROLLMENT 200/1,000				24 COLLEGES WITH ENROLLMENT 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	23	.6	1.0	3.9	.1	.5	.5	.6	.3	.6	1.0	3.9	.1
H. Libraries													
1. Salaries and Wages	60	3.2	3.1	5.3	.4	3.2	3.1	5.3	.4	3.1	3.0	4.2	1.9
2. Supplies and Expense	60	.3	.3	1.1	a	.2	.3	.7	.1	.3	.3	.8	a
3. Books	59	.9	1.0	3.0	.3	.9	.9	2.1	.3	.8	1.0	3.0	.5
4. Microfilms	12	a	.1	.9	a	a	.2	.9	a	a	a	a	a
5. Periodicals	55	.3	.3	.7	.1	.3	.3	.7	.1	.3	.3	.6	.1
6. Binding	50	.2	.1	.4	a	.1	.1	.3	a	.2	.2	.3	a
7. Staff Benefits	48	.1	.1	.5	a	.1	.1	.2	a	.1	.2	.4	a
All Libraries	60	5.0	4.9	9.5	1.9	4.9	4.9	9.5	2.1	4.9	4.8	6.6	2.7
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)													
1. Administration and Supervision	57	1.0	1.3	3.2	.1	1.2	1.5	3.0	.5	1.1	1.2	3.2	.1
2. Operation of Buildings	60	3.9	4.0	8.8	1.4	3.2	3.6	6.6	1.6	4.1	4.3	8.8	1.4
3. Maintenance and Repairs of Buildings	60	3.4	3.8	8.6	.3	3.1	3.1	5.6	.5	4.2	4.4	8.6	.8
4. Heat, Light, Power, Water and Sewer	60	3.5	3.6	8.7	.5	3.6	3.7	8.7	1.4	3.4	3.4	7.3	.5
5. Grounds, Roads and Walks	59	1.7	1.7	5.5	a	1.3	2.0	5.5	.1	1.9	1.8	3.6	a
6. Police and Watchmen	45	.5	.6	2.0	.1	.6	.7	2.0	.1	.6	.7	1.5	.2
7. Fire and Boiler Insurance	56	.7	.8	4.0	.2	.8	.9	4.0	.2	.7	.9	2.6	.4
8. Fire Protection and Safety Provided By College	7	.5	.6	1.4	a	1.4	1.1	1.4	.5	x	x	x	x
9. Fire Protection and Safety Provided By Community	7	.1	.2	.7	.1	x	x	x	x	.2	.1	.2	.1
10. General Trucking	46	.3	.6	2.4	a	.4	.7	2.4	.1	.3	.5	2.3	.1
11. Interest and Assessments	13	.5	.7	1.8	.1	.9	.9	1.7	.1	.9	.9	1.8	.1
12. Staff Benefits	56	.3	.4	2.5	a	.2	.3	.6	a	.3	.4	.8	.1
All Operation and Maintenance of Educational Plant	60	16.0	16.6	26.8	6.6	15.6	16.0	22.3	6.6	16.5	17.1	26.8	11.5
All Educational and General		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF EXPENDITURES

I Educational and General	60	60.0	60.2	84.8	21.7	63.1	63.1	71.9	55.1	59.3	59.9	84.8	42.8
II Auxiliary Enterprises	60	28.9	29.2	77.1	4.1	28.9	27.0	37.0	10.0	28.5	28.3	51.2	4.1
III Student Aid	59	6.1	6.2	14.8	a	5.4	6.7	14.8	a	6.3	6.2	9.2	2.1
IV Other Educational Operations	34	2.6	2.8	7.2	a	2.3	2.4	5.0	.4	3.5	2.0	7.2	.1
V Intercollegiate Athletics	46	3.2	3.6	11.5	.2	3.2	4.1	7.0	1.4	2.7	3.4	11.5	.5
VI Annuity Payments (Net)	14	.2	.6	5.1	a	.2	1.8	5.1	.2	.1	.3	1.1	a
All Expenditures		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a – Less than .05% *x – Only one college reporting*

EXHIBIT XVII *continued*

10 COLLEGES WITH ENROLLMENT 1,001/1,400				6 COLLEGES WITH ENROLLMENT 1,401-UP				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
1.5	1.6	2.6	.7	.7	.9	2.1	.1	G. Organized Research
								H. Libraries
3.4	3.3	4.3	2.1	3.2	3.1	5.0	.9	1. Salaries and Wages
.3	.4	1.1	.1	.3	.3	.5	a	2. Supplies and Expense
1.0	1.2	2.3	.6	.8	.7	.9	.5	3. Books
a	.1	.2	a	x	x	x	x	4. Microfilms
.3	.3	.5	.1	.3	.3	.5	.1	5. Periodicals
.1	.2	.4	a	.2	.2	.2	.1	6. Binding
.1	.2	.3	a	.2	.2	.5	a	7. Staff Benefits
5.6	5.3	7.0	3.4	4.7	4.8	7.3	1.9	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
.8	.9	1.9	.4	1.0	1.0	1.8	.6	1. Administration and Supervision
4.3	4.1	5.9	1.9	4.7	4.4	6.6	2.4	2. Operation of Buildings
3.2	3.2	5.8	.3	4.2	4.4	7.5	2.4	3. Maintenance and Repairs of Buildings
4.1	3.7	5.7	1.0	3.7	4.0	5.6	2.4	4. Heat, Light, Power, Water and Sewer
1.1	1.7	5.0	.1	1.8	2.3	4.6	.9	5. Grounds, Roads and Walks
.4	.5	1.1	.2	.3	.4	.7	.2	6. Police and Watchmen
.6	.5	.6	.2	.4	.4	.7	.2	7. Fire and Boiler Insurance
x	x	x	x	a	a	a	a	8. Fire Protection and Safety Provided By College
.1	.3	.7	.1					9. Fire Protection and Safety Provided By Community
.4	.7	1.7	.1	.1	.2	.6	a	10. General Trucking
.4	.3	.4	.3	.6	.6	1.0	.1	11. Interest and Assessments
.3	.4	1.1	a	1.1	1.1	2.5	.2	12. Staff Benefits
14.7	15.6	21.7	8.5	18.8	18.5	22.7	13.6	**All Operation and Maintenance of Educational Plant**
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF EXPENDITURES

58.1	54.9	67.2	21.7	60.8	60.0	66.4	53.0	I Educational and General
29.2	34.5	77.1	24.9	32.4	31.2	38.7	16.6	II Auxiliary Enterprises
5.5	5.1	8.1	.7	6.6	6.5	11.5	1.1	III Student Aid
2.6	2.9	6.5	.3	1.9	1.3	2.1	a	IV Other Educational Operations
3.6	3.7	7.2	.2	2.1	3.0	5.4	1.5	V Intercollegiate Athletics
.1	.1	.1	.1	.2	.2	.5	a	VI Annuity Payments (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	12	.2	.2	.7	a	.2	.2	.2	.1
2. Chief Administrative Office									
a. President	20	4.1	4.6	9.3	3.0	3.9	3.9	5.0	3.1
b. Vice President									
c. Dean of Administration	1	x	x	x	x	x	x	x	x
All Chief Administration	20	4.1	4.6	9.3	3.0	3.9	4.0	5.0	3.1
3. Academic Administration									
a. Vice President									
b. Dean of Administration	3	1.8	1.8	1.9	1.7	x	x	x	x
c. Dean of Faculty	10	1.5	1.5	2.6	.1	.3	.4	.9	.1
All Academic Administration	12	2.0	1.7	2.6	.1	.9	1.0	2.0	.1
4. Business and Financial Administration									
a. Vice President									
b. Treasurer	3	2.2	2.4	3.7	1.2	x	x	x	x
c. Business Office	13	3.6	3.8	9.0	.9	3.0	2.8	4.5	.9
d. Business Manager	6	4.3	4.5	6.8	2.1	x	x	x	x
e. Comptroller or Controller	2	3.2	3.2	4.4	2.0	x	x	x	x
f. Bursar									
g. Purchasing Agent									
h. Assistant Treasurer	1	x	x	x	x				
i. Personnel Officer									
All Business and Financial Administration	20	4.5	4.6	9.0	2.0	4.5	3.7	4.6	2.0
5. Staff Benefits	20	.4	.5	1.1	.1	.5	.5	.7	.3
All General Administration	20	10.5	10.8	18.4	6.4	9.0	8.9	10.5	7.4
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	10	2.2	1.9	2.9	.2	x	x	x	x
b. Dean of Men	5	1.2	1.1	2.5	.2	1.4	1.4	2.5	.2
c. Dean of Women	6	2.2	2.2	4.2	1.1				
d. Dean of Administration	1	x	x	x	x	x	x	x	x
e. Student Aid Office	1	x	x	x	x				
All Student Affairs Administration	18	2.2	2.3	6.2	.2	.8	1.1	2.5	.2
2. Admissions	11	2.4	3.9	13.7	.9	2.7	4.1	7.2	2.4
3. Registrar or Recorder	19	2.1	2.2	4.7	.8	1.2	2.0	4.7	1.1
4. Placement Office	3	.5	.5	.9	.1	x	x	x	x
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	2	.3	.3	.5	.1	x	x	x	x
b. Guidance Program	3	.2	.2	.3	a	x	x	x	x
c. Testing Services	3	.1	.1	.3	a	x	x	x	x
All Student Advisors, Guidance Program and Testing Services	7	.3	.2	.5	a	.3	.2	.3	.1
6. Student Organizations and Activities	11	1.1	1.3	3.2	a	1.4	1.4	2.7	.1
7. Chapel	11	.4	.4	1.1	a	.4	.5	1.1	.3
8. Health or Infirmary Service	18	1.9	2.0	5.3	.7	2.4	1.8	2.5	.8
9. Staff Benefits	17	.1	.2	.5	a	.1	.2	.4	a
10. Other	2	.1	.1	.1	a				
All Student Services	20	8.8	9.3	18.1	5.2	7.9	9.1	13.8	6.3
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a - Less than .05% *x - Only one college reporting*

200 TO 600 (in percentages)

EXHIBIT XVIII

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
.1	.1	.1	a	.3	.2	.7	a	1. Governing Board or Trustees
								2. Chief Administrative Office
4.0	4.4	7.4	3.0	4.7	5.3	9.3	3.5	a. President
								b. Vice President
								c. Dean of Administration
4.0	**4.4**	**7.4**	**3.0**	**4.7**	**5.3**	**9.3**	**3.5**	**All Chief Administration**
								3. Academic Administration
								a. Vice President
x	x	x	x	x	x	x	x	b. Dean of Administration
2.1	2.1	2.6	1.2	1.7	1.7	2.1	1.2	c. Dean of Faculty
2.2	**2.1**	**2.6**	**1.2**	**1.8**	**1.7**	**2.1**	**1.2**	**All Academic Administration**
								4. Business and Financial Administration
								a. Vice President
1.7	1.7	2.2	1.2					b. Treasurer
3.6	3.7	4.6	3.0	5.0	4.5	9.0	1.2	c. Business Office
4.0	3.9	5.7	2.1	5.3	5.3	6.8	3.7	d. Business Manager
				x	x	x	x	e. Comptroller or Controller
								f. Bursar
								g. Purchasing Agent
x	x	x	x					h. Assistant Treasurer
								i. Personnel Officer
4.3	**4.4**	**5.7**	**3.6**	**5.0**	**5.2**	**9.0**	**2.5**	**All Business and Financial Administration**
.7	.7	1.1	.3	.3	.3	.5	.1	5. Staff Benefits
10.6	**10.8**	**14.6**	**8.9**	**12.6**	**12.1**	**18.4**	**6.4**	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
2.1	2.0	2.5	1.4	2.6	2.1	2.9	.2	a. Dean of Students
				1.2	1.0	1.4	.3	b. Dean of Men
3.2	3.2	4.2	2.2	1.8	1.8	2.3	1.1	c. Dean of Women
								d. Dean of Administration
x	x	x	x					e. Student Aid Office
2.2	**2.3**	**6.2**	**1.4**	**2.7**	**2.6**	**3.7**	**.2**	**All Student Affairs Administration**
2.8	4.4	13.7	.9	1.8	1.8	2.1	1.4	2. Admissions
1.6	1.9	3.0	.8	2.8	2.7	3.4	1.6	3. Registrar or Recorder
.7	.7	.9	.5					4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
x	x	x	x					a. Student Advisors
				.1	.1	.2	a	b. Guidance Program
				.1	.1	.1	a	c. Testing Services
x	**x**	**x**	**x**	**.1**	**.1**	**.3**	**a**	**All Student Advisors, Guidance Program and Testing Services**
1.5	1.6	3.2	a	1.1	.8	1.2	a	6. Student Organizations and Activities
.4	.4	.4	.4	.3	.2	.3	a	7. Chapel
1.7	2.2	5.3	1.2	1.9	1.7	2.4	.7	8. Health or Infirmary Service
.3	.2	.5	.1	.1	.1	.3	a	9. Staff Benefits
				.1	.1	.1	a	10. Other
9.2	**10.8**	**18.1**	**8.2**	**7.3**	**7.6**	**10.4**	**5.2**	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	14	.8	1.0	3.2	.1	.5	.4	.7	.1
b. Public Relations and Information	16	1.4	1.5	5.1	a	1.8	1.8	5.1	a
c. Campus Information Bureau									
All Publicity, Public Relations and Information	19	2.0	2.0	5.1	.5	1.8	2.1	5.1	.7
2. Publications									
a. Catalogs	17	.6	.6	1.1	.2	.6	.6	1.1	.4
b. Others	18	.3	.6	2.4	a	.2	.5	.6	a
All Publications	19	1.0	1.1	3.5	.1	.6	1.0	1.7	.4
3. Development									
a. Vice President	1	x	x	x	x	x	x	x	x
b. Development Office	7	2.1	2.2	4.5	.1	3.6	2.9	4.5	.6
All Development	7	3.4	2.6	4.5	.1	3.6	3.8	4.5	3.4
4. Alumni Office	13	1.5	1.8	3.3	.2	2.8	2.3	3.1	.9
5. Staff Benefits	12	.1	.1	.2	a	.1	.1	.2	a
All Public Services and Information	20	5.4	5.1	9.3	1.8	6.9	6.8	9.3	2.2
E. General Institutional									
1. Telephone and Telegraph	16	.9	1.0	1.9	.4	.8	.8	.9	.7
2. Post Office	7	.3	.4	.8	.1	.2	.2	.3	.1
3. Office Services	5	.4	.5	1.2	.1	.7	.7	1.2	.1
4. Entertainment of College Guests	14	.4	.4	.8	.1	.6	.6	.8	.2
5. Staff Recruitment Travel	9	.2	.3	1.3	a	.3	.3	.6	.1
6. Audit (External)	19	.3	.3	.6	.1	.5	.5	.6	.3
7. Legal and Other Professional Fees (External)	4	.1	.1	.2	a	x	x	x	x
8. Insurance Premiums	16	.2	.3	1.3	.1	.3	.2	.3	.1
9. Commencement	20	.3	.4	1.7	.1	.3	.6	1.7	.2
10. Concerts and Lectures	14	.5	.5	1.3	.1	.5	.5	.8	.1
11. Convocations	5	.1	.1	.3	a	x	x	x	x
12. Investment Counsel and Custody Fees (External)	7	.7	.8	1.6	.1	1.4	1.4	1.6	1.2
13. Bad Debts	6	.2	2.3	10.4	.1	1.5	1.5	2.9	.1
14. Interest on Current Funds Borrowed	8	.6	.7	1.5	a	x	x	x	x
15. Membership Fees	19	.2	.2	.6	a	.2	.2	.6	.1
16. Publication Subsidies	1	x	x	x	x	x	x	x	x
17. Staff Benefits	7	.1	.2	.7	a	.1	.3	.7	.1
18. Other	7	.4	.7	2.7	a	x	x	x	x
All General Institutional	20	3.9	4.7	12.9	1.8	4.9	5.4	10.0	2.7
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	20	40.2	40.3	50.4	31.0	40.0	41.5	48.6	36.7
b. Clerical and Supporting Services Salaries	13	1.0	1.1	4.1	.5	.9	.9	1.2	.5
c. Student Wages	17	.5	.9	2.4	.2	.8	.8	1.3	.2
d. Supplies and Expense	20	2.9	3.2	6.9	1.1	2.9	3.0	4.1	2.1
e. Equipment-Instruction (Newly Acquired)	13	.8	.9	2.4	.1	.8	.7	1.0	.1
f. Staff Benefits	19	2.6	2.5	3.5	.7	2.6	2.7	3.5	2.1
g. Carnegie Foundation and Other Grants for Retirement									
2. Specialized Educational Activities	7	4.4	3.8	8.2	.2	x	x	x	x
All Instruction, Departmental Research and Specialized Educational Activities	20	48.4	49.2	58.2	38.9	47.6	49.1	57.9	44.6

a – Less than .05% *x – Only one college reporting*

200 TO 600 (in percentages) EXHIBIT XVIII *continued*

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
.8	.7	1.1	.5	1.4	1.5	3.2	.1	a. Publicity
2.0	1.8	2.6	.5	.9	.9	1.4	.4	b. Public Relations and Information
								c. Campus Information Bureau
2.0	**1.8**	**3.4**	**.5**	**2.2**	**2.2**	**3.9**	**.7**	**All Publicity, Public Relations and Information**
								2. Publications
.7	.7	1.1	.2	.5	.6	.9	.3	a. Catalogs
.5	.9	2.4	.1	.3	.4	.8	.1	b. Others
1.1	**1.4**	**3.5**	**.6**	**1.0**	**.9**	**1.2**	**.1**	**All Publications**
								3. Development
								a. Vice President
1.8	1.8	3.5	.1	1.4	1.4	2.1	.7	b. Development Office
1.8	**1.8**	**3.5**	**.1**	**1.4**	**1.4**	**2.1**	**.7**	**All Development**
1.8	1.9	3.3	.4	1.2	1.2	2.2	.2	4. Alumni Office
.1	.1	.1	a	a	.1	.1	a	5. Staff Benefits
4.6	**4.8**	**7.8**	**2.0**	**4.0**	**4.3**	**6.4**	**1.8**	**All Public Services and Information**
								E. General Institutional
.8	1.1	1.9	.4	1.1	1.1	1.4	.7	1. Telephone and Telegraph
x	x	x	x	.7	.5	.8	.2	2. Post Office
x	x	x	x	.4	.4	.4	.3	3. Office Services
.4	.5	.8	.1	.1	.3	.6	.1	4. Entertainment of College Guests
.1	.2	.4	.1	.7	.7	1.3	a	5. Staff Recruitment Travel
.3	.3	.4	.1	.2	.3	.4	.1	6. Audit (External)
x	x	x	x	.2	.2	.2	.1	7. Legal and Other Professional Fees (External)
.3	.4	1.3	.2	.1	.2	.4	.1	8. Insurance Premiums
.2	.3	1.2	.1	.3	.3	.7	.1	9. Commencement
.6	.6	1.3	.1	.5	.5	.7	.3	10. Concerts and Lectures
x	x	x	x	.1	.2	.3	.1	11. Convocations
.6	.6	1.1	.1	.5	.5	.7	.2	12. Investment Counsel and Custody Fees (External)
x	x	x	x	.2	3.6	10.4	.1	13. Bad Debts
.7	.7	1.2	.2	.6	.4	.6	a	14. Interest on Current Funds Borrowed
.2	.2	.5	a	.2	.2	.3	a	15. Membership Fees
								16. Publication Subsidies
x	x	x	x	a	.1	.4	a	17. Staff Benefits
.7	1.0	2.7	a	.1	.1	.2	a	18. Other
4.0	**4.3**	**7.0**	**2.8**	**3.5**	**4.6**	**12.9**	**1.8**	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
37.3	38.0	44.6	31.0	43.2	42.1	50.4	32.6	a. Instructional Salaries
1.2	1.1	1.5	.8	.9	1.3	2.8	.5	b. Clerical and Supporting Services Salaries
.4	.8	2.4	.3	.8	.9	1.9	.4	c. Student Wages
3.0	3.3	6.9	1.1	2.5	2.8	6.0	1.2	d. Supplies and Expense
.2	.4	.8	.1	1.5	1.3	2.4	.1	e. Equipment-Instruction (Newly Acquired)
2.9	2.8	3.5	2.1	1.6	1.8	3.2	.7	f. Staff Benefits
								g. Carnegie Foundation and Other Grants for Retirement
1.4	2.1	4.4	.5	6.7	6.7	8.2	5.3	2. Specialized Educational Activities
46.2	**46.4**	**52.5**	**38.9**	**51.9**	**52.5**	**58.2**	**48.1**	**All Instruction, Departmental Research and Specialized Educational Activities**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	4	.5	.5	.6	.3	.5	.5	.6	.3
H. Libraries									
1. Salaries and Wages	20	3.2	3.1	5.3	.4	3.2	2.6	3.4	.4
2. Supplies and Expense	20	.2	.3	.7	.1	.4	.3	.4	.2
3. Books	20	.9	.9	2.1	.3	1.3	1.2	1.4	.8
4. Microfilms	5	a	.2	.9	a				
5. Periodicals	18	.3	.3	.7	.1	.4	.4	.6	.2
6. Binding	16	.1	.1	.3	a	.1	.2	.3	a
7. Staff Benefits	17	.1	.1	.2	a	.1	.1	.2	a
All Libraries	20	4.9	4.9	9.5	2.1	4.7	4.5	5.7	2.1
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	19	1.2	1.5	3.0	.5	1.1	1.4	3.0	.7
2. Operation of Buildings	20	3.2	3.6	6.6	1.6	2.5	3.0	4.9	2.1
3. Maintenance and Repairs of Buildings	20	3.1	3.1	5.6	.5	3.8	3.3	5.6	.5
4. Heat, Light, Power, Water and Sewer	20	3.6	3.7	8.7	1.4	2.6	3.1	5.7	1.7
5. Grounds, Roads and Walks	17	1.3	2.0	5.5	.1	1.8	2.4	5.1	.7
6. Police and Watchmen	14	.6	.7	2.0	.1	.6	.9	2.0	.3
7. Fire and Boiler Insurance	19	.8	.9	4.0	.2	.6	.6	.9	.2
8. Fire Protection and Safety Provided By College	3	1.4	1.1	1.4	.5	1.0	1.0	1.4	.5
9. Fire Protection and Safety Provided By Community	1	x	x	x	x	x	x	x	x
10. General Trucking	14	.4	.7	2.4	.1	.3	.5	1.2	.2
11. Interest and Assessments	4	.9	.9	1.7	.1	x	x	x	x
12. Staff Benefits	18	.2	.3	.6	a	.2	.3	.6	.1
All Operation and Maintenance of Educational Plant	20	15.6	16.0	22.3	6.6	13.9	15.9	20.0	12.4
All Educational and General		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF EXPENDITURES

I Educational and General	20	63.1	63.1	71.9	55.1	60.6	61.4	70.1	56.1
II Auxiliary Enterprises	20	28.9	27.0	37.0	10.0	29.3	25.2	32.8	10.0
III Student Aid	20	5.4	6.7	14.8	a	11.4	9.6	12.9	4.9
IV Other Educational Operations	9	2.3	2.4	5.0	.4	x	x	x	x
V Intercollegiate Athletics	9	3.2	4.1	7.0	1.4	4.4	4.6	7.0	3.1
VI Annuity Payments (Net)	3	.2	1.8	5.1	.2	x	x	x	x
All Expenditures		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a - Less than .05% *x - Only one college reporting*

200 TO 600 (in percentages) EXHIBIT XVIII *continued*

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
				x	x	x	x	G. Organized Research
								H. Libraries
3.0	2.8	3.5	1.6	3.6	3.9	5.3	2.8	1. Salaries and Wages
.2	.2	.4	.1	.3	.4	.7	.1	2. Supplies and Expense
.9	.8	1.3	.3	.8	.9	2.1	.4	3. Books
a	a	a	a	.1	.3	.9	a	4. Microfilms
.3	.2	.4	.1	.4	.4	.7	.2	5. Periodicals
.1	.1	.3	.1	.2	.2	.2	.1	6. Binding
.2	.2	.2	.1	.1	.1	.2	a	7. Staff Benefits
4.5	4.2	5.4	2.4	6.2	6.0	9.5	4.0	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
1.2	1.6	2.9	.5	1.4	1.5	2.8	.6	1. Administration and Supervision
4.0	4.3	6.6	2.5	2.3	3.0	5.9	1.6	2. Operation of Buildings
3.2	3.1	4.2	1.4	2.1	2.9	5.3	.6	3. Maintenance and Repairs of Buildings
4.5	4.9	8.7	2.7	2.8	2.8	4.1	1.4	4. Heat, Light, Power, Water and Sewer
1.4	2.3	5.5	.3	1.1	1.0	1.4	.1	5. Grounds, Roads and Walks
.9	1.0	1.5	.3	.3	.3	.6	.1	6. Police and Watchmen
.9	.9	1.4	.5	.7	1.2	4.0	.3	7. Fire and Boiler Insurance
x	x	x	x					8. Fire Protection and Safety Provided By College
								9. Fire Protection and Safety Provided By Community
1.1	1.2	2.4	.2	.4	.5	1.4	.1	10. General Trucking
.3	.3	.4	.1	x	x	x	x	11. Interest and Assessments
.2	.3	.6	.1	.1	.2	.4	a	12. Staff Benefits
18.2	18.5	22.3	15.2	13.8	13.0	16.7	6.6	**All Operation and Maintenance of Educational Plant**
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF EXPENDITURES

63.1	63.1	71.9	55.1	63.4	64.2	68.5	59.0	I Educational and General
31.1	29.9	37.0	21.6	22.9	25.2	33.9	20.0	II Auxiliary Enterprises
5.0	5.6	12.4	2.3	5.6	5.9	14.8	a	III Student Aid
3.5	3.5	4.1	2.8	2.0	2.3	5.0	.5	IV Other Educational Operations
				3.1	3.1	6.5	1.4	V Intercollegiate Athletics
2.7	2.7	5.1	.2					VI Annuity Payments (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Expenditures**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	16	.1	.1	.3	a	.1	.1	.2	a
2. Chief Administrative Office									
a. President	24	3.3	3.5	5.8	1.5	3.0	3.4	4.4	2.3
b. Vice President									
c. Dean of Administration									
All Chief Administration	24	3.3	3.5	5.8	1.5	3.0	3.4	4.4	2.3
3. Academic Administration									
a. Vice President	2	.7	.7	.8	.6				
b. Dean of Administration	7	1.6	1.5	2.0	.3				
c. Dean of Faculty	13	1.7	1.6	2.2	.3	1.7	1.6	2.2	.9
All Academic Administration	22	1.7	1.4	2.2	.3	1.7	1.6	2.2	.9
4. Business and Financial Administration									
a. Vice President	5	1.8	2.0	3.8	.5	x	x	x	x
b. Treasurer	9	1.1	1.7	5.2	.2	1.7	1.7	3.0	.4
c. Business Office	16	3.8	3.5	5.1	.9	4.5	4.5	4.6	4.4
d. Business Manager	5	1.8	2.2	4.8	.8	x	x	x	x
e. Comptroller or Controller	2	2.0	2.0	2.4	1.6				
f. Bursar	2	1.4	1.4	1.7	1.1				
g. Purchasing Agent	2	.3	.3	.4	.2				
h. Assistant Treasurer	1	x	x	x	x				
i. Personnel Officer									
All Business and Financial Administration	24	4.2	4.2	7.0	2.6	3.5	3.7	4.7	2.6
5. Staff Benefits	23	.5	.6	1.6	.2	.6	.8	1.1	.4
All General Administration	24	9.7	9.7	14.0	5.7	9.0	8.8	10.7	6.6
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	10	1.3	1.4	4.1	.6	1.0	1.1	1.6	.6
b. Dean of Men	17	.9	.8	1.4	.1	.9	.9	1.4	.3
c. Dean of Women	17	.9	.8	1.3	.1				
d. Dean of Administration									
e. Student Aid Office	2	.3	.3	.4	.1	.3	.3	.4	.1
All Student Affairs Administration	24	1.6	1.8	4.1	.2	1.4	1.3	1.6	.6
2. Admissions	18	1.9	2.7	6.1	.6	1.5	1.6	2.2	1.1
3. Registrar or Recorder	24	1.4	1.6	3.4	.4	.9	1.9	3.4	.4
4. Placement Office	10	.6	.6	1.2	a	.8	.8	1.1	.6
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	6	.1	.2	.5	.1	.1	.1	.1	.1
b. Guidance Program	8	.3	.5	1.3	a	.3	.2	.3	.2
c. Testing Services	6	.1	.2	.3	a				
All Student Advisors, Guidance Program and Testing Services	17	.3	.4	1.3	a	.2	.2	.3	.1
6. Student Organizations and Activities	14	.7	1.1	4.0	.1	.8	1.1	2.7	.1
7. Chapel	15	.2	.4	1.5	a	.5	.7	1.5	.2
8. Health or Infirmary Service	23	1.3	1.6	3.6	.1	2.9	2.6	3.6	.6
9. Staff Benefits	21	.2	.2	.6	.1	.3	.3	.6	.1
10. Other	5	.1	.2	.6	a	.1	.1	.1	a
All Student Services	24	8.6	8.5	12.4	3.7	8.5	8.8	11.2	7.4
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a - Less than .05% *x - Only one college reporting*

601 TO 1,000 (in percentages) EXHIBIT XIX

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
				.1	.1	.3	a	1. Governing Board or Trustees
								2. Chief Administrative Office
				3.3	3.5	5.8	1.5	a. President
								b. Vice President
								c. Dean of Administration
				3.3	3.5	5.8	1.5	**All Chief Administration**
								3. Academic Administration
				.7	.7	.8	.6	a. Vice President
				1.6	1.3	2.0	.3	b. Dean of Administration
				1.6	1.6	2.2	.3	c. Dean of Faculty
				1.6	1.4	2.2	.3	**All Academic Administration**
								4. Business and Financial Administration
				1.2	1.7	3.8	.5	a. Vice President
				1.1	1.7	5.2	.2	b. Treasurer
				3.6	3.4	5.1	.9	c. Business Office
				1.5	2.2	4.8	.8	d. Business Manager
				2.0	2.0	2.4	1.6	e. Comptroller or Controller
				1.4	1.4	1.7	1.1	f. Bursar
				.3	.3	.4	.2	g. Purchasing Agent
				x	x	x	x	h. Assistant Treasurer
								i. Personnel Officer
				4.2	4.3	7.0	3.1	**All Business and Financial Administration**
				.4	.6	1.6	.2	5. Staff Benefits
				9.9	10.0	14.0	5.7	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
				1.3	1.9	4.1	1.1	a. Dean of Students
				.8	.8	1.4	.1	b. Dean of Men
				.9	.8	1.3	.1	c. Dean of Women
								d. Dean of Administration
								e. Student Aid Office
				2.0	1.9	4.1	.2	**All Student Affairs Administration**
				2.5	2.9	6.1	.6	2. Admissions
				1.5	1.6	3.2	.6	3. Registrar or Recorder
				.4	.5	1.2	a	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
				.2	.3	.5	.1	a. Student Advisors
				.3	.6	1.3	a	b. Guidance Program
				.1	.2	.3	a	c. Testing Services
				.3	.4	1.3	a	**All Student Advisors, Guidance Program and Testing Services**
				.7	1.1	4.0	.1	6. Student Organizations and Activities
				.1	.3	1.3	a	7. Chapel
				1.3	1.3	2.3	.1	8. Health or Infirmary Service
				.2	.2	.6	.1	9. Staff Benefits
				.2	.3	.6	.1	10. Other
				8.6	8.4	12.4	3.7	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	11	1.2	1.0	1.6	.2	x	x	x	x
b. Public Relations and Information	19	1.1	1.4	2.6	.1	1.1	1.3	2.5	.1
c. Campus Information Bureau	1	x	x	x	x	x	x	x	x
All Publicity, Public Relations and Information	24	1.7	1.6	3.1	.1	2.2	1.6	2.5	.1
2. Publications									
a. Catalogs	24	.4	.6	1.8	.2	.4	.5	1.0	.2
b. Others	18	.5	.6	3.0	.1	.4	.4	.8	.1
All Publications	24	1.1	1.1	3.8	.3	1.0	.8	1.1	.3
3. Development									
a. Vice President	2	1.2	1.2	1.9	.5				
b. Development Office	11	1.9	2.2	4.6	1.0	1.8	1.9	2.6	1.5
All Development	13	1.9	2.0	4.6	.5	1.8	1.9	2.6	1.5
4. Alumni Office	22	1.9	2.0	3.6	.4	3.1	2.9	3.6	1.8
5. Staff Benefits	19	.1	.1	.3	a	.1	.1	.2	a
All Public Services and Information	24	6.1	5.6	9.4	1.9	6.3	6.9	7.9	6.1
E. General Institutional									
1. Telephone and Telegraph	18	.9	.8	1.7	.3	.4	.5	.8	.4
2. Post Office	8	.3	.3	.9	.2	x	x	x	x
3. Office Services	12	.3	.4	1.0	a	.2	.5	1.0	.2
4. Entertainment of College Guests	20	.1	.2	.9	a	.2	.2	.5	a
5. Staff Recruitment Travel	15	.1	.1	.5	a	.1	.1	.1	a
6. Audit (External)	23	.2	.2	.8	.1	.2	.2	.3	.2
7. Legal and Other Professional Fees (External)	10	.1	.2	.6	a	.1	.2	.6	a
8. Insurance Premiums	20	.2	.2	.7	a	.2	.2	.4	.1
9. Commencement	24	.3	.3	.9	.1	.3	.3	.5	.2
10. Concerts and Lectures	17	.4	.5	2.0	.1	.2	.2	.3	.2
11. Convocations	9	.2	.2	.5	a	x	x	x	x
12. Investment Counsel and Custody Fees (External)	14	.6	.5	1.2	a	.7	.7	1.2	.3
13. Bad Debts	12	.4	.4	1.5	.1	.4	.4	.6	.1
14. Interest on Current Funds Borrowed	10	.1	.5	1.5	a	x	x	x	x
15. Membership Fees	22	.1	.2	.2	.1	.1	.1	.2	.1
16. Publication Subsidies	1	x	x	x	x	x	x	x	x
17. Staff Benefits	7	a	.2	.5	a	x	x	x	x
18. Other	11	.3	.5	1.5	.1	.5	.5	1.0	.2
All General Institutional	24	3.2	3.6	5.9	1.5	3.5	3.6	4.1	2.4
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	24	40.3	40.7	46.8	35.1	39.1	39.5	46.8	35.1
b. Clerical and Supporting Services Salaries	17	1.2	1.3	3.8	.1	2.3	2.2	2.9	1.5
c. Student Wages	21	.9	1.1	2.9	.1	.9	.7	1.3	.1
d. Supplies and Expense	24	3.0	3.8	13.8	.9	2.6	2.3	3.5	.9
e. Equipment-Instruction (Newly Acquired)	12	.8	.9	3.5	.1	x	x	x	x
f. Staff Benefits	24	2.5	2.8	5.6	1.3	2.8	3.7	5.6	2.1
g. Carnegie Foundation and Other Grants for Retirement	8	1.0	1.0	1.2	.6	.8	.9	1.2	.6
2. Specialized Educational Activities	7	.7	.9	2.6	.2	.4	.5	1.0	.2
All Instruction, Departmental Research and Specialized Educational Activities	24	51.2	50.1	59.4	43.1	48.1	48.5	52.9	43.1

a – Less than .05%　　*x – Only one college reporting*

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
				1.2	1.1	1.6	.2	a. Publicity
				1.3	1.4	2.6	.3	b. Public Relations and Information
								c. Campus Information Bureau
				1.6	1.6	3.1	.6	**All Publicity, Public Relations and Information**
								2. Publications
				.4	.6	1.8	.3	a. Catalogs
				.5	.7	3.0	.1	b. Others
				1.1	1.1	3.8	.3	**All Publications**
								3. Development
				1.2	1.2	1.9	.5	a. Vice President
				2.0	2.4	4.6	1.0	b. Development Office
				1.9	2.1	4.6	.5	**All Development**
				1.6	1.7	2.8	.4	4. Alumni Office
				a	.1	.3	a	5. Staff Benefits
				4.9	5.3	9.4	1.9	**All Public Services and Information**
								E. General Institutional
				.9	.9	1.7	.3	1. Telephone and Telegraph
				.3	.4	.9	.2	2. Post Office
				.3	.4	.9	a	3. Office Services
				.1	.2	.9	a	4. Entertainment of College Guests
				.1	.1	.5	a	5. Staff Recruitment Travel
				.2	.2	.8	.1	6. Audit (External)
				a	.1	.4	a	7. Legal and Other Professional Fees (External)
				.2	.2	.7	a	8. Insurance Premiums
				.3	.3	.9	.1	9. Commencement
				.4	.6	2.0	.1	10. Concerts and Lectures
				.2	.2	.5	.1	11. Convocations
				.5	.5	1.1	a	12. Investment Counsel and Custody Fees (External)
				.4	.4	1.5	.1	13. Bad Debts
				.1	.4	1.5	a	14. Interest on Current Funds Borrowed
				.1	.1	.2	.1	15. Membership Fees
								16. Publication Subsidies
				a	.2	.5	a	17. Staff Benefits
				.3	.4	1.5	.1	18. Other
				3.1	3.6	5.9	1.5	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
				41.1	41.0	46.2	35.2	a. Instructional Salaries
				.9	1.1	3.8	.1	b. Clerical and Supporting Services Salaries
				.9	1.2	2.9	.3	c. Student Wages
				3.3	4.2	13.8	1.9	d. Supplies and Expense
				.8	.9	3.5	.1	e. Equipment-Instruction (Newly Acquired)
				2.3	2.6	4.6	1.3	f. Staff Benefits
				1.0	1.0	1.2	.9	g. Carnegie Foundation and Other Grants for Retirement
				.9	1.3	2.6	.7	2. Specialized Educational Activities
				51.6	50.6	59.4	43.6	**All Instruction, Departmental Research and Specialized Educational Activities**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	11	.6	1.0	3.9	.1	.4	.4	.4	.3
H. Libraries									
1. Salaries and Wages	24	3.1	3.0	4.2	1.9	2.7	2.7	3.2	1.9
2. Supplies and Expense	24	.3	.3	.8	a	.3	.3	.4	.1
3. Books	23	.8	1.0	3.0	.5	.8	.9	1.0	.8
4. Microfilms	3	a	a	a	a	x	x	x	x
5. Periodicals	23	.3	.3	.6	.1	.4	.4	.6	.4
6. Binding	20	.2	.2	.3	a	.3	.3	.3	.2
7. Staff Benefits	18	.1	.2	.4	a	.2	.2	.3	a
All Libraries	24	4.9	4.8	6.6	2.7	4.7	4.7	5.4	3.5
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	23	1.1	1.2	3.2	.1	1.3	1.5	2.7	.9
2. Operation of Buildings	24	4.1	4.3	8.8	1.4	3.4	4.4	8.8	2.4
3. Maintenance and Repairs of Buildings	24	4.2	4.4	8.6	.8	4.0	4.1	4.7	3.3
4. Heat, Light, Power, Water and Sewer	24	3.4	3.4	7.3	.5	4.6	3.8	5.3	.8
5. Grounds, Roads and Walks	21	1.9	1.8	3.6	a	1.9	2.1	3.6	a
6. Police and Watchmen	17	.6	.7	1.5	.2	.8	.9	1.5	.5
7. Fire and Boiler Insurance	23	.7	.9	2.6	.4	.7	.7	.9	.6
8. Fire Protection and Safety Provided By College	1	x	x	x	x				
9. Fire Protection and Safety Provided By Community	3	.2	.1	.2	.1	x	x	x	x
10. General Trucking	19	.3	.5	2.3	.1	.4	.6	1.0	.2
11. Interest and Assessments	5	.9	.9	1.8	.1	.3	.3	.5	.1
12. Staff Benefits	22	.3	.4	.8	.1	.6	.6	.8	.5
All Operation and Maintenance of Educational Plant	24	16.5	17.1	26.8	11.5	18.0	18.8	23.6	14.7
All Educational and General		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

SUMMARY OF EXPENDITURES

I Educational and General	24	59.3	59.9	84.8	42.8	59.4	59.4	68.3	51.1
II Auxiliary Enterprises	24	28.5	28.3	51.2	4.1	26.4	24.2	29.9	15.8
III Student Aid	24	6.3	6.2	9.2	2.1	7.6	7.1	8.6	5.3
IV Other Educational Operations	14	3.5	2.0	7.2	.1	3.0	3.3	5.6	1.4
V Intercollegiate Athletics	24	2.7	3.4	11.5	.5	7.2	7.2	11.5	3.9
VI Annuity Payments (Net)	6	.1	.3	1.1	a	x	x	x	x
All Expenditures		100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0

a – Less than .05% *x – Only one college reporting*

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
				.9	1.4	3.9	.1	G. Organized Research
								H. Libraries
				3.2	3.1	4.2	2.1	1. Salaries and Wages
				.3	.3	.8	a	2. Supplies and Expense
				.8	1.0	3.0	.5	3. Books
				a	a	a	a	4. Microfilms
				.3	.3	.6	.1	5. Periodicals
				.1	.1	.3	a	6. Binding
				.1	.1	.4	a	7. Staff Benefits
				4.9	4.9	6.6	2.7	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
				1.1	1.2	3.2	.1	1. Administration and Supervision
				4.8	4.3	8.7	1.4	2. Operation of Buildings
				4.4	4.5	8.6	.8	3. Maintenance and Repairs of Buildings
				3.3	3.3	7.3	.5	4. Heat, Light, Power, Water and Sewer
				1.9	1.7	3.4	.1	5. Grounds, Roads and Walks
				.6	.6	1.4	.2	6. Police and Watchmen
				.9	1.0	2.6	.4	7. Fire and Boiler Insurance
				x	x	x	x	8. Fire Protection and Safety Provided By College
				.1	.1	.1	.1	9. Fire Protection and Safety Provided By Community
				.3	.5	2.3	.1	10. General Trucking
				1.1	1.3	1.8	.9	11. Interest and Assessments
				.3	.3	.7	.1	12. Staff Benefits
				15.9	16.7	26.8	11.5	**All Operation and Maintenance of Educational Plant**
				100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF EXPENDITURES

				59.1	60.1	84.8	42.8	I Educational and General
				29.1	29.4	51.2	4.1	II Auxiliary Enterprises
				6.1	6.0	9.2	2.1	III Student Aid
				3.9	3.4	7.2	.1	IV Other Educational Operations
				2.0	2.4	5.8	.5	V Intercollegiate Athletics
				.1	.4	1.1	a	VI Annuity Payments (Net)
				100.0	100.0	100.0	100.0	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 1,001/1,400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	6	.1	.2	.3	a				
2. Chief Administrative Office									
a. President	10	2.4	2.2	2.9	1.4				
b. Vice President									
c. Dean of Administration									
All Chief Administration	10	2.4	2.2	2.9	1.4				
3. Academic Administration									
a. Vice President	2	.6	.6	1.1	.1				
b. Dean of Administration	1	x	x	x	x				
c. Dean of Faculty	6	1.3	1.2	2.1	.6				
All Academic Administration	9	1.1	1.1	2.1	.1				
4. Business and Financial Administration									
a. Vice President	1	x	x	x	x				
b. Treasurer	2	3.3	3.3	3.4	3.1				
c. Business Office	3	3.4	3.1	3.6	2.2				
d. Business Manager	6	1.8	1.8	2.5	1.0				
e. Comptroller or Controller	4	2.5	2.4	3.1	1.4				
f. Bursar	2	1.0	1.0	1.1	.8				
g. Purchasing Agent	1	x	x	x	x				
h. Assistant Treasurer	1	x	x	x	x				
i. Personnel Officer									
All Business and Financial Administration	10	4.1	4.2	5.5	2.9				
5. Staff Benefits	9	.4	.4	1.0	.2				
All General Administration	10	7.9	7.8	9.8	5.4				
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	1	x	x	x	x				
b. Dean of Men	9	.9	.9	1.2	.4				
c. Dean of Women	10	.9	.9	1.2	.7				
d. Dean of Administration									
e. Student Aid Office	2	.1	.2	.2	a				
All Student Affairs Administration	10	1.9	2.0	4.1	.8				
2. Admissions	9	1.8	1.9	2.9	.7				
3. Registrar or Recorder	10	1.7	1.7	2.7	.9				
4. Placement Office	7	.4	.5	.8	.1				
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	2	.6	.6	1.1	a				
b. Guidance Program	4	.5	.6	1.4	a				
c. Testing Services	5	.3	.6	1.4	a				
All Student Advisors, Guidance Program and Testing Services	8	.9	.8	1.4	a				
6. Student Organizations and Activities	8	1.4	1.6	4.2	a				
7. Chapel	9	.3	.3	.5	a				
8. Health or Infirmary Service	9	2.3	2.1	3.7	1.1				
9. Staff Benefits	9	.2	.3	.5	.1				
10. Other									
All Student Services	10	9.8	10.0	13.5	8.0				
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

EXHIBIT XX

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
				.1	.2	.3	a	1. Governing Board or Trustees
								2. Chief Administrative Office
				2.4	2.2	2.9	1.4	a. President
								b. Vice President
								c. Dean of Administration
				2.4	**2.2**	**2.9**	**1.4**	**All General Administration**
								3. Academic Administration
				.6	.6	1.1	.1	a. Vice President
				x	x	x	x	b. Dean of Administration
				1.3	1.2	2.1	.6	c. Dean of Faculty
				1.1	**1.1**	**2.1**	**.1**	**All Academic Administration**
								4. Business and Financial Administration
				x	x	x	x	a. Vice President
				3.3	3.3	3.4	3.1	b. Treasurer
				3.4	3.1	3.6	2.2	c. Business Office
				1.8	1.8	2.5	1.0	d. Business Manager
				2.5	2.4	3.1	1.4	e. Comptroller or Controller
				1.0	1.0	1.1	.8	f. Bursar
				x	x	x	x	g. Purchasing Agent
				x	x	x	x	h. Assistant Treasurer
								i. Personnel Officer
				4.1	**4.2**	**5.5**	**2.9**	**All Business and Financial Administration**
				.4	.4	1.0	.2	5. Staff Benefits
				7.9	**7.8**	**9.8**	**5.4**	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
				x		x	x	a. Dean of Students
				.9	.9	1.2	.4	b. Dean of Men
				.9	.9	1.2	.7	c. Dean of Women
								d. Dean of Administration
				.1	.2	.2	a	e. Student Aid Office
				1.9	**2.0**	**4.1**	**.8**	**All Student Services**
				1.8	1.9	2.9	.7	2. Admissions
				1.7	1.7	2.7	.9	3. Registrar or Recorder
				.4	.5	.8	.1	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
				.6	.6	1.1	a	a. Student Advisors
				.5	.6	1.4	a	b. Guidance Program
				.3	.6	1.4	a	c. Testing Services
				.9	**.8**	**1.4**	**a**	**All Student Advisors, Guidance Program and Testing Services**
				1.4	1.6	4.2	a	6. Student Organizations and Activities
				.3	.3	.5	a	7. Chapel
				2.3	2.1	3.7	1.1	8. Health or Infirmary Service
				.2	.3	.5	.1	9. Staff Benefits
								10. Other
				9.8	**10.0**	**13.5**	**8.0**	**All Student Services**
								C. Staff Benefits ***(Staff benefits have been assigned to activities and departments through which base compensation was paid.)***

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 1,001/1,400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	4	.4	.5	1.0	.2				
b. Public Relations and Information	9	1.1	1.0	1.8	a				
c. Campus Information Bureau									
All Publicity, Public Relations and Information	10	1.2	1.1	2.2	a				
2. Publications									
a. Catalogs	10	.5	.5	.8	.2				
b. Others	8	.4	.5	1.7	.1				
All Publications	10	.9	.9	2.0	.2				
3. Development									
a. Vice President									
b. Development Office	9	2.6	2.4	5.5	.2				
All Development	9	2.6	2.4	5.5	.2				
4. Alumni Office	9	1.5	1.7	3.0	.6				
5. Staff Benefits	8	.1	.1	.3	a				
All Public Services and Information	10	6.3	5.8	8.2	1.6				
E. General Institutional									
1. Telephone and Telegraph	10	.8	.7	1.2	.2				
2. Post Office	7	.4	.5	1.1	a				
3. Office Services	5	.4	.5	1.1	a				
4. Entertainment of College Guests	8	.1	.2	.5	.1				
5. Staff Recruitment Travel	6	.2	.2	.4	a				
6. Audit (External)	7	.2	.3	.4	a				
7. Legal and Other Professional Fees (External)	5	a	.1	.1	a				
8. Insurance Premiums	10	.2	.2	.5	a				
9. Commencement	10	.2	.2	.5	.1				
10. Concerts and Lectures	9	.4	.3	.7	a				
11. Convocations	7	.1	.1	.3	a				
12. Investment Counsel and Custody Fees (External)	7	.4	.6	1.9	.2				
13. Bad Debts	5	.1	.1	.3	a				
14. Interest on Current Funds Borrowed	3	.4	.5	.8	.3				
15. Membership Fees	10	.1	.1	.1	a				
16. Publication Subsidies	2	.1	.1	.1	a				
17. Staff Benefits	9	a	.3	1.9	a				
18. Other	4	.1	.2	.4	a				
All General Institutional	10	3.5	3.6	6.5	1.5				
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	10	38.6	41.7	55.9	34.7				
b. Clerical and Supporting Services Salaries	10	1.0	1.2	2.5	.3				
c. Student Wages	10	.9	.9	1.8	.2				
d. Supplies and Expense	10	3.6	3.5	7.8	1.6				
e. Equipment-Instruction (Newly Acquired)	6	1.0	1.0	1.9	.3				
f. Staff Benefits	9	2.6	2.8	4.3	1.9				
g. Carnegie Foundation and Other Grants for Retirement	3	1.0	.9	1.2	.4				
2. Specialized Educational Activities	5	.9	1.4	3.3	.2				
All Instruction, Departmental Research and Specialized Educational Activities	10	49.6	51.3	63.6	45.8				

a – Less than .05% *x – Only one college reporting*

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
				.4	.5	1.0	.2	a. Publicity
				1.1	1.0	1.8	a	b. Public Relations and Information
								c. Campus Information Bureau
				1.2	1.1	2.2	a	**All Publicity, Public Relations and Information**
								2. Publications
				.5	.5	.8	.2	a. Catalogs
				.4	.5	1.7	.1	b. Others
				.9	.9	2.0	.2	**All Publications**
								3. Development
								a. Vice President
				2.6	2.4	5.5	.2	b. Development Office
				2.6	2.4	5.5	.2	**All Development**
				1.5	1.7	3.0	.6	4. Alumni Office
				.1	.1	.3	a	5. Staff Benefits
				6.3	5.8	8.2	1.6	**All Public Services and Information**
								E. General Institutional
				.8	.7	1.2	.2	1. Telephone and Telegraph
				.4	.5	1.1	a	2. Post Office
				.4	.5	1.1	a	3. Office Services
				.1	.2	.5	.1	4. Entertainment of College Guests
				.2	.2	.4	a	5. Staff Recruitment Travel
				.2	.3	.4	a	6. Audit (External)
				a	.1	.1	a	7. Legal and Other Professional Fees (External)
				.2	.2	.5	a	8. Insurance Premiums
				.2	.2	.5	.1	9. Commencement
				.4	.3	.7	a	10. Concerts and Lectures
				.1	.1	.3	a	11. Convocations
				.4	.6	1.9	.2	12. Investment Counsel and Custody Fees (External)
				.1	.1	.3	a	13. Bad Debts
				.4	.5	.8	.3	14. Interest on Current Funds Borrowed
				.1	.1	.1	a	15. Membership Fees
				.1	.1	.1	a	16. Publication Subsidies
				a	.3	1.9	a	17. Staff Benefits
				.1	.2	.4	a	18. Other
				3.5	3.6	6.5	1.5	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
				38.6	41.7	55.9	34.7	a. Instructional Salaries
				1.0	1.2	2.5	.3	b. Clerical and Supporting Services Salaries
				.9	.9	1.8	.2	c. Student Wages
				3.6	3.5	7.8	1.6	d. Supplies and Expense
				1.0	1.0	1.9	.3	e. Equipment-Instruction (Newly Acquired)
				2.6	2.8	4.3	1.9	f. Staff Benefits
				1.0	.9	1.2	.4	g. Carnegie Foundation and Other Grants for Retirement
				.9	1.4	3.3	.2	2. Specialized Educational Activities
				49.6	51.3	63.6	45.8	**All Instruction, Departmental Research and Specialized Educational Activities**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 1001/1400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	4	1.5	1.6	2.6	.7				
H. Libraries									
1. Salaries and Wages	10	3.4	3.3	4.3	2.1				
2. Supplies and Expense	10	.3	.4	1.1	.1				
3. Books	10	1.0	1.2	2.3	.6				
4. Microfilms	3	a	.1	.2	a				
5. Periodicals	8	.3	.3	.5	.1				
6. Binding	9	.1	.2	.4	a				
7. Staff Benefits	8	.1	.2	.3	a				
All Libraries	10	5.6	5.3	7.0	3.4				
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	9	.8	.9	1.9	.4				
2. Operation of Buildings	10	4.3	4.1	5.9	1.9				
3. Maintenance and Repairs of Buildings	10	3.2	3.2	5.8	.3				
4. Heat, Light, Power, Water and Sewer	10	4.1	3.7	5.7	1.0				
5. Grounds, Roads and Walks	10	1.1	1.7	5.0	.1				
6. Police and Watchmen	9	.4	.5	1.1	.2				
7. Fire and Boiler Insurance	8	.6	.5	.6	.2				
8. Fire Protection and Safety Provided By College	1	x	x	x	x				
9. Fire Protection and Safety Provided By Community	3	.1	.3	.7	.1				
10. General Trucking	8	.4	.7	1.7	.1				
11. Interest and Assessments	2	.4	.3	.4	.3				
12. Staff Benefits	10	.3	.4	1.1	a				
All Operation and Maintenance of Educational Plant	10	14.7	15.6	21.7	8.5				
All Educational and General	10	100.0	100.0	100.0	100.0				

SUMMARY OF EXPENDITURES

I Educational and General	10	58.1	54.9	67.2	21.7				
II Auxiliary Enterprises	10	29.2	34.5	77.1	24.9				
III Student Aid	9	5.5	5.1	8.1	.7				
IV Other Educational Operations	8	2.6	2.9	6.5	.3				
V Intercollegiate Athletics	10	3.6	3.7	7.2	.2				
VI Annuity Payments (Net)	2	.1	.1	.1	.1				
All Expenditures	10	100.0	100.0	100.0	100.0				

a – Less than .05% *x – Only one college reporting*

1,001 TO 1,400 (in percentages) EXHIBIT XX *continued*

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
				1.5	1.6	2.6	.7	G. Organized Research
								H. Libraries
				3.4	3.3	4.3	2.1	1. Salaries and Wages
				.3	.4	1.1	.1	2. Supplies and Expense
				1.0	1.2	2.3	.6	3. Books
				a	.1	.2	a	4. Microfilms
				.3	.3	.5	.1	5. Periodicals
				.1	.2	.4	a	6. Binding
				.1	.2	.3	a	7. Staff Benefits
				5.6	**5.3**	**7.0**	**3.4**	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
				.8	.9	1.9	.4	1. Administration and Supervision
				4.3	4.1	5.9	1.9	2. Operation of Buildings
				3.2	3.2	5.8	.3	3. Maintenance and Repairs of Buildings
				4.1	3.7	5.7	1.0	4. Heat, Light, Power, Water and Sewer
				1.1	1.7	5.0	.1	5. Grounds, Roads and Walks
				.4	.5	1.1	.2	6. Police and Watchmen
				.6	.5	.6	.2	7. Fire and Boiler Insurance
				x	x	x	x	8. Fire Prptection and Safety Provided By College
				.1	.3	.7	.1	9. Fire Protection and Safety Provided By Community
				.4	.7	1.7	.1	10. General Trucking
				.4	.3	.4	.3	11. Interest and Assessments
				.3	.4	1.1	a	12. Staff Benefits
				14.7	**15.6**	**21.7**	**8.5**	**All Operation and Maintenance of Educational Plant**
				100.0	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF EXPENDITURES

				58.1	54.9	67.2	21.7	I Educational and General
				29.2	34.5	77.1	24.9	II Auxiliary Enterprises
				5.5	5.1	8.1	.7	III Student Aid
				2.6	2.9	6.5	.3	IV Other Educational Operations
				3.6	3.7	7.2	.2	V Intercollegiate Athletics
				.1	.1	.1	.1	VI Annuity Payments (Net)
				100.0	**100.0**	**100.0**	**100.0**	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1,401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	6	.1	.2	.4	a				
2. Chief Administrative Office									
a. President	6	1.5	1.7	2.5	1.1				
b. Vice President									
c. Dean of Administration									
All Chief Administration	6	1.5	1.7	2.5	1.1				
3. Academic Administration									
a. Vice President									
b. Dean of Administration									
c. Dean of Faculty	4	.6	.6	.8	.4				
All Academic Administration	4	.6	.6	.8	.4				
4. Business and Financial Administration									
a. Vice President									
b. Treasurer	3	1.9	1.8	2.6	.8				
c. Business Office	1	x	x	x	x				
d. Business Manager	2	.8	.8	.9	.6				
e. Comptroller or Controller	3	1.9	1.8	2.0	1.5				
f. Bursar									
g. Purchasing Agent	2	.4	.4	.6	.2				
h. Assistant Treasurer	2	.5	.5	.6	.3				
i. Personnel Officer									
All Business and Financial Administration	6	2.6	3.1	4.6	1.9				
5. Staff Benefits	6	.5	.7	1.5	.3				
All General Administration	6	6.0	5.9	7.7	4.6				
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	3	1.6	1.4	1.9	.8				
b. Dean of Men	2	1.4	1.4	1.6	1.2				
c. Dean of Women	4	.9	.9	1.4	.3				
d. Dean of Administration									
e. Student Aid Office	1	x	x	x	x				
All Student Affairs Administration	6	1.8	1.8	3.0	1.1				
2. Admissions	6	1.6	1.7	2.8	.9				
3. Registrar or Recorder	6	.7	.9	1.8	.5				
4. Placement Office	5	.7	.7	1.0	.5				
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	4	.3	.4	.9	.1				
b. Guidance Program	1	x	x	x	x				
c. Testing Services	2	.6	.6	.9	.3				
All Student Advisors, Guidance Program and Testing Services	4	.8	.8	1.3	.2				
6. Student Organizations and Activities	3	.7	.9	1.6	.4				
7. Chapel	6	.3	.3	.9	a				
8. Health or Infirmary Service	6	3.4	3.3	5.1	1.8				
9. Staff Benefits	5	.3	.3	.7	.1				
10. Other	2	.1	.1	.2	a				
All Student Services	6	10.0	10.0	11.0	8.7				
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

1,401 AND UP (in percentages)

EXHIBIT XXI

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
.1	.1	.2	a	.1	.1	.1	.1	1. Governing Board or Trustees
								2. Chief Administrative Office
1.4	1.3	1.5	1.1	2.0	2.0	2.5	1.5	a. President
								b. Vice President
								c. Dean of Administration
1.4	1.3	1.5	1.1	2.0	2.0	2.5	1.5	**All Chief Administration**
								3. Academic Administration
								a. Vice President
								b. Dean of Administration
.5	.5	.6	.4	x	x	x	x	c. Dean of Faculty
.5	.5	.6	.4	x	x	x	x	**All Academic Administration**
								4. Business and Financial Administration
								a. Vice President
1.4	1.4	1.9	.8					b. Treasurer
				x	x	x	x	c. Business Office
.8	.8	.9	.6					d. Business Manager
1.8	1.8	2.0	1.5	x	x	x	x	e. Comptroller or Controller
								f. Bursar
								g. Purchasing Agent
.4	.4	.6	.2					h. Assistant Treasurer
.4	.5	.6	.3					i. Personnel Officer
2.5	3.1	4.5	2.3	3.3	3.3	4.6	1.9	**All Business and Financial Administration**
.5	.4	.5	.3	1.2	1.2	1.5	.8	5. Staff Benefits
4.7	5.3	6.6	4.6	6.8	6.8	7.7	5.8	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
1.4	1.4	1.9	.8					a. Dean of Students
				1.4	1.4	1.6	1.2	b. Dean of Men
.7	.7	1.1	.3	1.1	1.1	1.4	.7	c. Dean of Women
								d. Dean of Administration
x	x	x	x					e. Student Aid Office
1.1	1.4	2.1	1.1	2.5	2.5	3.0	1.9	**All Student Affairs Administration**
1.0	1.0	1.1	.9	2.4	2.4	2.7	2.0	2. Admissions
.6	.6	.7	.5	1.6	1.6	1.8	1.4	3. Registrar or Recorder
.7	.8	1.0	.6	x	x	x	x	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
.3	.3	.4	.2	.5	.5	.9	.1	a. Student Advisors
				x	x	x	x	b. Guidance Program
				.6	.6	.9	.3	c. Testing Services
.3	.3	.4	.2	1.3	1.3	1.3	1.2	**All Student Advisors, Guidance Program and Testing Services**
.6	.6	.7	.4					6. Student Organizations and Activities
.2	.2	.3	a	.4	.4	.5	.2	7. Chapel
4.1	4.4	5.1	4.0	2.5	2.5	2.8	2.1	8. Health or Infirmary Service
.4	.4	.7	.1	x	x	x	x	9. Staff Benefits
x	x	x	x	x	x	x	x	10. Other
9.5	9.4	10.1	8.7	10.9	10.9	11.0	10.8	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1,401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	5	.8	.7	1.3	a				
b. Public Relations and Information	3	.9	.9	1.2	.7				
c. Campus Information Bureau	2	.2	.2	.2	.1				
All Publicity, Public Relations and Information	**6**	**.9**	**1.1**	**2.4**	**.4**				
2. Publications									
a. Catalogs	5	.4	.4	.6	.2				
b. Others	4	.3	.3	.5	.1				
All Publications	**6**	**.5**	**.6**	**1.1**	**.4**				
3. Development									
a. Vice President									
b. Development Office	6	1.1	1.3	3.0	a				
All Development	**6**	**1.1**	**1.3**	**3.0**	**a**				
4. Alumni Office	4	1.9	1.8	2.9	.3				
5. Staff Benefits	5	.1	.1	.3	a				
All Public Services and Information	**6**	**4.1**	**4.3**	**7.2**	**1.4**				
E. General Institutional									
1. Telephone and Telegraph	6	1.0	1.0	1.6	.3				
2. Post Office	3	.1	.2	.3	.1				
3. Office Services	6	.4	.4	1.0	.1				
4. Entertainment of College Guests	5	.3	.3	.5	a				
5. Staff Recruitment Travel	5	.1	.1	.2	a				
6. Audit (External)	6	.2	.2	.2	.2				
7. Legal and Other Professional Fees (External)	5	.1	.2	.6	a				
8. Insurance Premiums	6	.2	.2	.4	.1				
9. Commencement	6	.4	.3	.7	.1				
10. Concerts and Lectures	5	.2	.3	.5	a				
11. Convocations	2	a	a	a	a				
12. Investment Counsel and Custody Fees (External)	5	.1	.2	.5	a				
13. Bad Debts	1	x	x	x	x				
14. Interest on Current Funds Borrowed	2	.3	.3	.5	a				
15. Membership Fees	6	.1	.1	.1	a				
16. Publication Subsidies	1	x	x	x	x				
17. Staff Benefits	5	a	.1	.3	a				
18. Other	5	.2	.3	.4	.2				
All General Institutional	**6**	**3.8**	**3.7**	**4.3**	**2.9**				
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	6	39.8	40.1	43.4	37.6				
b. Clerical and Supporting Services Salaries	5	2.3	2.2	4.1	.7				
c. Student Wages	3	.5	.7	1.3	.2				
d. Supplies and Expense	6	3.9	4.3	6.2	3.1				
e. Equipment-Instruction (Newly Acquired)	3	.7	.7	1.1	.3				
f. Staff Benefits	6	2.5	3.4	6.1	1.8				
g. Carnegie Foundation and Other Grants for Retirement	4	1.3	1.6	2.9	1.1				
2. Specialized Educational Activities	3	.1	1.2	3.6	a				
All Instruction, Departmental Research and Specialized Educational Activities	**6**	**52.1**	**52.1**	**53.6**	**50.4**				

a - Less than .05% *x - Only one college reporting*

1,401 AND UP (in percentages) EXHIBIT XXI *continued*

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
.5	.5	.9	a	1.1	1.1	1.3	.8	a. Publicity
.8	.8	.9	.7	x	x	x	x	b. Public Relations and Information
.2	.1	.2	.1					c. Campus Information Bureau
.9	1.0	1.2	.8	1.6	1.6	2.4	.8	**All Publicity, Public Relations and Information**
								2. Publications
.3	.3	.3	.2	.5	.5	.6	.4	a. Catalogs
.2	.2	.3	.1	x	x	x	x	b. Others
.5	.4	.5	.4	.8	.8	1.1	.4	**All Publications**
								3. Development
								a. Vice President
1.4	1.2	2.3	a	1.8	1.8	3.0	.6	b. Development Office
1.4	1.9	2.3	a	1.8	1.8	3.0	.6	**All Development**
x	x	x	x	2.2	2.2	2.9	1.4	4. Alumni Office
.1	.1	.1	a	x	x	x	x	5. Staff Benefits
3.0	2.8	4.0	1.4	6.5	6.5	7.2	5.8	**All Public Services and Information**
								E. General Institutional
1.1	1.2	1.6	.8	1.0	1.0	1.6	.3	1. Telephone and Telegraph
.2	.2	.3	.1					2. Post Office
.2	.2	.3	.1	.6	.6	.7	.4	3. Office Services
.3	.3	.5	.1	x	x	x	x	4. Entertainment of College Guests
.1	.1	.1	a	.2	.2	.2	.2	5. Staff Recruitment Travel
.2	.2	.2	.2	.2	.2	.2	.2	6. Audit (External)
.1	.1	.1	.1	.3	.3	.6	a	7. Legal and Other Professional Fees (External)
.2	.2	.4	.1	.2	.2	.2	.1	8. Insurance Premiums
.2	.2	.4	.1	.4	.4	.4	.3	9. Commencement
.2	.3	.5	.1	.3	.3	.5	a	10. Concerts and Lectures
x	x	x	x	x	x	x	x	11. Convocations
.2	.3	.5	.1	x	x	x	x	12. Investment Counsel and Custody Fees (External)
				x	x	x	x	13. Bad Debts
				.3	.3	.5	a	14. Interest on Current Funds Borrowed
.1	.1	.1	.1	.1	.1	.1	.1	15. Membership Fees
				x	x	x	x	16. Publication Subsidies
a	.1	.3	a	x	x	x	x	17. Staff Benefits
.2	.3	.4	.2	.3	.3	.3	.2	18. Other
3.9	3.6	4.1	2.9	4.0	4.0	4.3	3.6	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
37.8	37.8	38.1	37.6	41.9	41.9	42.4	41.4	a. Instructional Salaries
2.7	2.5	4.1	.7	x	x	x	x	b. Clerical and Supporting Services Salaries
x	x	x	x	x	x	x	x	c. Student Wages
4.3	4.5	6.2	3.5	4.2	4.2	5.3	3.1	d. Supplies and Expense
.5	.5	.7	.3	x	x	x	x	e. Equipment-Instruction (Newly Acquired)
2.9	3.6	6.1	1.9	3.7	3.7	5.5	1.8	f. Staff Benefits
1.1	1.2	1.4	1.1	x	x	x	x	g. Carnegie Foundation and Other Grants for Retirement
1.8	1.8	3.6	a	x	x	x	x	2. Specialized Educational Activities
51.3	51.5	52.7	50.4	53.3	53.3	53.6	52.9	**All Instruction, Departmental Research and Specialized Educational Activities**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1,401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	5	.7	.9	2.1	.1				
H. Libraries									
1. Salaries and Wages	6	3.2	3.1	5.0	.9				
2. Supplies and Expense	6	.3	.3	.5	a				
3. Books	6	.8	.7	.9	.5				
4. Microfilms	1	x	x	x	x				
5. Periodicals	6	.3	.3	.5	.1				
6. Binding	5	.2	.2	.2	.1				
7. Staff Benefits	5	.2	.2	.5	a				
All Libraries	6	4.7	4.8	7.3	1.9				
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	6	1.0	1.0	1.8	.6				
2. Operation of Buildings	6	4.7	4.4	6.6	2.4				
3. Maintenance and Repairs of Buildings	6	4.2	4.4	7.5	2.4				
4. Heat, Light, Power, Water and Sewer	6	3.7	4.0	5.6	2.4				
5. Grounds, Roads and Walks	6	1.8	2.3	4.6	.9				
6. Police and Watchmen	5	.3	.4	.7	.2				
7. Fire and Boiler Insurance	6	.4	.4	.7	.2				
8. Fire Protection and Safety Provided By College	2	a	a	a	a				
9. Fire Protection and Safety Provided By Community									
10. General Trucking	5	.1	.2	.6	a				
11. Interest and Assessments	2	.6	.6	1.0	.1				
12. Staff Benefits	6	1.1	1.1	2.5	.2				
All Operation and Maintenance of Educational Plant	6	18.8	18.5	22.7	13.6				
All Educational and General		100.0	100.0	100.0	100.0				

SUMMARY OF EXPENDITURES

I Educational and General	6	60.8	60.0	66.4	53.0				
II Auxiliary Enterprises	6	32.4	31.2	38.7	16.6				
III Student Aid	6	6.6	6.5	11.5	1.1				
IV Other Educational Operations	3	1.9	1.3	2.1	a				
V Intercollegiate Athletics	3	2.1	3.0	5.4	1.5				
VI Annuity Payments (Net)	3	.2	.2	.5	a				
All Expenditures		100.0	100.0	100.0	100.0				

a – Less than .05% *x – Only one college reporting*

1,401 AND UP (in percentages) EXHIBIT XXI *continued*

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
.7	1.1	2.1	.6	x	x	x	x	G. Organized Research
								H. Libraries
4.0	4.2	5.0	3.5	2.8	2.8	2.9	2.6	1. Salaries and Wages
.3	.3	.5	.2	.3	.3	.3	.2	2. Supplies and Expense
.9	.9	.9	.8	.7	.7	.8	.5	3. Books
				x	x	x	x	4. Microfilms
.5	.4	.5	.3	.2	.2	.3	.1	5. Periodicals
.2	.2	.2	.2	.2	.2	.2	.2	6. Binding
.3	.5	.5	.1	x	x	x	x	7. Staff Benefits
6.1	6.2	7.3	5.1	4.2	4.2	4.2	4.1	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
1.1	1.2	1.8	.8	.9	.9	1.2	.6	1. Administration and Supervision
4.2	4.4	6.6	2.4	5.4	5.4	5.7	5.1	2. Operation of Buildings
4.4	4.4	4.9	4.0	2.8	2.8	3.1	2.4	3. Maintenance and Repairs of Buildings
4.4	4.1	5.6	2.4	3.0	3.0	3.0	2.9	4. Heat, Light, Power, Water and Sewer
2.1	2.7	4.6	1.4	1.1	1.1	1.2	.9	5. Grounds, Roads and Walks
.4	.4	.5	.3	.3	.3	.3	.2	6. Police and Watchmen
.4	.4	.5	.3	.4	.4	.5	.2	7. Fire and Boiler Insurance
a	a	a	a					8. Fire Protection and Safety Provided By College
								9. Fire Protection and Safety Provided By Community
.4	.5	.6	a	.1	.1	.1	.1	10. General Trucking
.6	.6	1.0	.1					11. Interest and Assessments
1.5	1.1	2.5	1.4	.7	.7	.7	.6	12. Staff Benefits
18.8	20.1	22.7	18.7	14.5	14.5	15.4	13.6	**All Operation and Maintenance of Educational Plant**
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Educational and General**

SUMMARY OF EXPENDITURES

54.4	55.6	59.3	53.0	63.3	63.3	64.3	62.3	I Educational and General
38.7	36.6	38.7	32.5	30.3	30.3	32.3	28.4	II Auxiliary Enterprises
6.2	6.4	6.9	6.2	4.2	4.2	7.3	1.1	III Student Aid
2.0	2.0	2.1	1.9	x	x	x	x	IV Other Educational Operations
				1.8	1.8	2.1	1.5	V Intercollegiate Athletics
x	x	x	x	.4	.4	.5	.2	VI Annuity Payments (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS BY ASSOCIATIONS REPRESENTED (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				12 AMERICAN COLLEGES				12 CENTRAL COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL													
A. General Administration													
1. Governing Board or Trustees	40	.1	.1	.7	a	.2	.2	.7	a	.1	.1	.3	a
2. Chief Administrative Office													
a. President	60	3.3	3.5	9.3	1.1	4.8	4.4	6.7	1.8	2.7	2.7	4.0	1.5
b. Vice President													
c. Dean of Administration	1	x	x	x	x								
All Chief Administration	60	3.3	3.5	9.3	1.1	4.8	4.4	6.7	1.8	2.7	2.7	4.0	1.5
3. Academic Administration													
a. Vice President	4	.7	.7	1.1	.1					x	x	x	x
b. Dean of Administration	11	1.7	1.4	2.0	.3	1.9	1.9	1.9	1.8	1.5	1.3	2.0	.3
c. Dean of Faculty	33	1.4	1.4	2.6	.1	1.4	1.2	1.5	.1	.8	1.3	2.6	.3
All Academic Administration	47	1.6	1.4	2.6	.1	1.5	1.4	2.1	.1	1.2	1.4	2.6	.3
4. Business and Financial Administration													
a. Vice President	6	1.3	1.8	3.8	.5					.8	1.7	3.8	.6
b. Treasurer	17	1.9	2.0	5.2	.2					x	x	x	x
c. Business Office	33	3.6	3.6	9.0	.9	4.6	4.3	9.0	1.2	3.6	3.8	4.6	3.3
d. Business Manager	19	2.1	2.6	6.8	.6	3.1	2.9	4.5	.8	4.8	4.0	5.7	1.5
e. Comptroller or Controller	11	2.0	2.3	4.4	1.4	3.0	3.0	4.4	1.6	2.1	2.2	2.9	1.9
f. Bursar	4	1.1	1.2	1.7	.8	1.1	1.1	1.1	1.1				
g. Purchasing Agent	5	.4	.7	.6	.2	x	x	x	x				
h. Assistant Treasurer	3	1.6	1.1	2.3	.9	1.3	1.3	1.6	.9				
i. Personnel Officer	2	.5	.5	.6	.3								
All Business and Financial Administration	60	4.3	4.2	9.0	1.9	4.6	4.8	9.0	3.2	4.1	3.9	5.7	1.9
5. Staff Benefits	58	.4	.6	1.6	.1	.5	.5	1.0	.1	.6	.7	1.5	.2
All General Administration	60	9.1	9.4	18.4	4.6	10.6	10.7	13.6	5.4	8.7	8.6	12.4	5.7
B. Student Services													
1. Administration of Student Affairs													
a. Dean of Students	23	1.6	1.7	4.1	.2	2.4	2.4	4.1	.7	1.2	1.5	2.2	1.1
b. Dean of Men	33	.9	.9	2.5	.1	.8	.8	1.4	.1	1.1	1.0	1.6	.4
c. Dean of Women	37	1.0	1.0	4.2	.1	1.3	1.4	2.3	.4	.9	.9	1.4	.5
d. Dean of Administration	1	x	x	x	x					x	x	x	x
e. Student Aid Office	6	.3	.5	2.0	a								
All Student Affairs Administration	59	2.0	1.9	6.2	.2	2.2	2.3	4.1	.4	1.8	1.8	3.0	.8
2. Admissions	44	2.0	2.7	13.7	.6	x	x	x	x	3.6	4.9	13.7	1.7
3. Registrar or Recorder	59	1.6	1.7	4.7	.4	2.5	2.5	4.7	1.1	1.0	1.2	2.1	.7
4. Placement Office	25	.6	.6	1.2	a	x	x	x	x	.7	.6	1.2	.1
5. Student Advisors, Guidance Program and Testing Services													
a. Student Advisors	14	.2	.3	1.1	a					.1	.3	.9	a
b. Guidance Program	16	.3	.4	1.4	a	.8	.8	1.4	a	5	.5	1.1	a
c. Testing Services	16	.3	.3	1.4	a	.1	.2	.3	a	.3	.4	.9	a
All Student Advisors, Guidance Program and Testing Services	36	.3	.5	1.4	a	.3	.5	1.4	a	.3	.6	1.3	a
6. Student Organizations and Activities	36	.8	1.2	4.2	a	1.1	1.5	4.0	a	.4	.9	2.2	a
7. Chapel	41	.3	.4	1.5	a	.3	.3	.4	a	.3	.5	1.3	.1
8. Health or Infirmary Service	56	1.9	2.0	5.3	.1	2.4	2.0	3.7	.9	1.5	1.7	2.8	.8
9. Staff Benefits	52	.2	.2	.7	a	.1	.2	.6	a	.2	.2	.3	.2
10. Other	9	.1	.1	.6	a					.2	.3	.6	a
All Student Services	60	9.0	9.1	18.1	3.7	8.7	8.1	10.4	3.7	10.9	11.4	18.1	8.0
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*													

a - Less than .05%

x - Only one college reporting

EXHIBIT XXII

12 EASTERN COLLEGES				12 SOUTHERN COLLEGES				12 WESTERN COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
												I EDUCATIONAL AND GENERAL
												A. General Administration
.1	.1	.3	a	.1	.1	.4	a	.2	.2	.3	a	1. Governing Board or Trustees
												2. Chief Administrative Office
2.4	2.3	3.0	1.1	4.4	4.6	9.3	1.4	3.3	3.4	5.8	2.4	a. President
												b. Vice President
				x	x	x	x					c. Dean of Administration
2.4	**2.3**	**3.0**	**1.1**	**4.4**	**4.6**	**9.3**	**1.4**	**3.3**	**3.4**	**5.8**	**2.4**	**All Chief Administration**
												3. Academic Administration
.4	.4	.6	.1					x	x	x	x	a. Vice President
1.7	1.7	1.9	1.4	1.1	1.1	1.9	.3	x	x	x	x	b. Dean of Administration
.5	.7	1.7	.3	1.7	1.7	2.4	.9	1.3	1.4	1.9	.6	c. Dean of Faculty
.6	**.8**	**1.9**	**.1**	**1.7**	**1.7**	**2.4**	**.9**	**1.3**	**1.3**	**1.9**	**.6**	**All Academic Administration**
												4. Business and Financial Administration
x	x	x	x	x	x	x	x	x	x	x	x	a. Vice President
1.4	1.6	3.0	.4	2.9	2.7	3.7	.9	1.2	1.9	5.2	.2	b. Treasurer
3.4	3.2	4.4	1.7	3.4	2.9	4.6	.9	3.5	3.5	5.0	2.2	c. Business Office
1.4	1.4	2.4	.6	2.4	3.1	6.8	1.0	1.2	1.2	1.2	1.2	d. Business Manager
2.0	2.2	3.1	1.5					1.9	1.9	2.4	1.4	e. Comptroller or Controller
				1.3	1.3	1.7	.8					f. Bursar
.6	.5	.6	.2	x	x	x	x					g. Purchasing Agent
x	x	x	x									h. Assistant Treasurer
.5	.5	.6	.3									i. Personnel Officer
3.6	**3.4**	**4.7**	**2.3**	**4.4**	**4.6**	**6.3**	**2.6**	**4.1**	**4.3**	**7.0**	**2.5**	**All Business and Financial Administration**
.4	.5	1.1	.3	.6	.7	1.6	.2	.3	.4	1.5	.2	5. Staff Benefits
7.1	**7.0**	**9.0**	**4.6**	**10.8**	**11.6**	**18.4**	**9.4**	**8.5**	**9.1**	**14.0**	**6.4**	**All General Administration**
												B. Student Services
												1. Administration of Student Affairs
1.2	1.2	1.9	.6	2.2	2.2	2.9	1.6	1.6	1.5	2.7	.2	a. Dean of Students
1.1	.9	1.2	.3	.8	.7	1.4	.1	.9	1.0	2.5	.4	b. Dean of Men
1.0	.9	1.1	.3	.8	1.3	4.2	.1	.9	.9	1.2	.4	c. Dean of Women
												d. Dean of Administration
.3	.3	.4	.1	x	x	x	x	.1	.1	.2	a	e. Student Aid Office
1.5	**1.5**	**2.3**	**.6**	**2.3**	**2.2**	**6.2**	**.2**	**2.0**	**1.9**	**3.1**	**.2**	**All Student Affairs Administration**
1.6	1.6	2.9	.9	1.1	1.6	4.8	.6	2.3	2.3	3.9	.9	2. Admissions
.7	.8	1.6	.4	2.2	2.4	3.4	1.2	1.7	1.9	3.1	1.2	3. Registrar or Recorder
.7	.6	1.1	a					.5	.5	.8	.4	4. Placement Office
												5. Student Advisors, Guidance Program and Testing Services
.1	.2	.4	.1	.8	.8	1.1	.5	.2	.3	.5	.1	a. Student Advisors
x	x	x	x	x	x	x	x	.3	.2	.3	a	b. Guidance Program
x	x	x	x	.3	.6	1.4	.1	x	x	x	x	c. Testing Services
.2	**.2**	**.4**	**a**	**.5**	**.7**	**1.4**	**.1**	**.3**	**.3**	**.5**	**a**	**All Student Advisors, Guidance Program and Testing Services**
.7	1.0	2.8	.1	1.5	1.8	4.2	.2	.1	.5	2.0	a	6. Student Organizations and Activities
.2	.4	1.5	a	.3	.4	.8	a	.3	.3	.5	a	7. Chapel
2.0	2.5	5.1	.6	1.6	1.8	3.4	.6	1.8	1.9	5.3	.1	8. Health or Infirmary Service
.3	.3	.7	.1	.1	.2	.6	a	.3	.3	.5	.1	9. Staff Benefits
.1	.1	.2	a					.1	.1	.1	a	10. Other
8.7	**8.0**	**10.1**	**6.3**	**8.6**	**8.6**	**13.5**	**5.2**	**9.1**	**8.9**	**13.8**	**5.5**	**All Student Services**
												C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS BY ASSOCIATIONS REPRESENTED (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL ALL 60 COLLEGES				12 AMERICAN COLLEGES				12 CENTRAL COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information													
1. Publicity, Public Relations and Information													
a. Publicity	34	.8	.9	3.2	a	1.0	1.2	2.6	.5	.8	.9	1.5	.2
b. Public Relations and Information	47	1.1	1.3	5.1	a	1.0	1.5	5.1	a	1.1	1.1	2.1	.1
c. Campus Information Bureau	3	.1	.1	.2	a								
All Publicity, Public Relations and Information	**60**	**1.5**	**1.6**	**5.1**	**a**	**1.9**	**2.0**	**5.1**	**.5**	**1.2**	**1.3**	**2.4**	**.3**
2. Publications													
a. Catalogs	56	.4	.6	1.8	.2	.4	.5	.7	.2	.6	.4	1.8	.3
b. Others	48	.4	.6	3.0	a	.5	.6	1.4	.1	.5	1.1	3.0	.1
All Publications	**59**	**1.0**	**1.0**	**3.8**	**.1**	**.8**	**.9**	**1.8**	**.1**	**1.1**	**1.5**	**3.8**	**.4**
3. Development													
a. Vice President	3	1.9	1.7	7.8	.5					x	x	x	x
b. Development Office	33	1.9	2.1	5.5	a					2.6	2.4	4.5	.6
All Development	**35**	**1.9**	**2.1**	**5.5**	**a**					**2.3**	**2.4**	**4.5**	**.6**
4. Alumni Office	48	1.8	1.8	3.6	.2	1.1	1.1	2.2	.2	1.9	2.0	2.9	.9
5. Staff Benefits	44	.1	.1	.3	a	.1	.1	.1	a	.2	.2	.3	a
All Public Services and Information	**60**	**5.4**	**5.3**	**9.4**	**1.4**	**3.3**	**3.4**	**6.7**	**1.6**	**6.9**	**6.4**	**8.8**	**3.1**
E. General Institutional													
1. Telephone and Telegraph	50	.9	.9	1.9	.2	.9	.9	1.3	.6	.8	.8	1.6	.2
2. Post Office	25	.3	.4	1.1	a	.3	.4	.9	.1	.6	.6	1.1	.2
3. Office Services	28	.4	.5	1.2	a	.8	.8	1.2	.3	.3	.3	.7	a
4. Entertainment of College Guests	47	.3	.3	.9	a	.6	.4	.8	.1	.1	.2	.5	a
5. Staff Recruitment Travel	35	.1	.2	.6	a	.6	.6	1.3	.1	.2	.2	.4	.1
6. Audit (External)	55	.2	.3	.8	a	.2	.3	.6	.1	.2	.2	.3	a
7. Legal and Other Professional Fees (External)	24	.1	.1	.6	a	.1	.1	.1	.1	a	.2	.6	a
8. Insurance Premiums	52	.2	.2	1.3	a	.2	.2	.4	a	.2	.2	.3	a
9. Commencement	60	.3	.3	1.7	.1	.3	.5	1.7	.1	.3	.3	.5	.1
10. Concerts and Lectures	45	.4	.4	2.0	a	.4	.7	2.0	.3	.5	.6	1.2	a
11. Convocations	23	.1	.1	.5	a	.2	.2	.5	.1	.1	.1	.2	a
12. Investment Counsel and Custody Fees (External)	33	.4	.5	1.9	a	.6	.5	.7	a	.5	.5	1.2	.1
13. Bad Debts	24	.2	.8	10.4	a	2.9	4.9	10.4	1.5	.1	.2	.5	a
14. Interest on Current Funds Borrowed	23	.6	.5	1.5	a	.1	.4	1.5	a	.3	.4	.9	a
15. Membership Fees	57	.1	.1	.6	a	.1	.1	.2	a	.1	.1	.2	.1
16. Publication Subsidies	5	.2	.4	1.3	a					.3	.3	.5	.1
17. Staff Benefits	28	a	.2	.7	a	.4	.4	.7	.1	.1	.2	.3	a
18. Other	27	.3	.4	1.5	a	.3	.3	.4	a	.3	.3	.5	a
All General Institutional	**60**	**3.5**	**4.0**	**12.9**	**1.5**	**3.7**	**4.8**	**12.9**	**1.5**	**3.5**	**3.6**	**5.9**	**2.6**
F. Instruction, Departmental Research and Specialized Educational Activities													
1. Instruction and Departmental Research													
a. Instructional Salaries	60	40.0	40.7	55.9	31.0	39.9	41.1	55.9	32.6	39.7	40.1	49.0	31.0
b. Clerical and Supporting Services Salaries	45	1.0	1.1	4.1	.1	.9	1.3	2.8	.5	.8	.9	1.4	.3
c. Student Wages	51	.7	.9	2.9	.1	.7	.8	1.7	.3	.7	.9	2.4	.3
d. Supplies and Expense	60	3.1	3.6	13.8	.9	3.9	4.2	7.6	2.5	2.9	3.2	5.3	1.9
e. Equipment-Instruction (Newly Acquired)	34	.9	.9	3.5	.1	1.2	1.3	3.5	.1	.9	.8	1.2	.2
f. Staff Benefits	58	2.6	2.8	5.6	.7	2.0	2.1	3.3	.7	2.5	3.0	5.5	1.8
g. Carnegie Foundation and Other Grants for Retirement	15	1.1	1.1	2.9	.4					1.1	1.3	2.9	.4
2. Specialized Educational Activities	22	1.0	2.0	8.2	a	4.4	4.4	8.2	1.4	.8	.9	1.8	.1
All Instruction, Departmental Research and Specialized Educational Activities	**60**	**50.1**	**50.2**	**63.6**	**38.9**	**50.2**	**51.4**	**63.6**	**45.6**	**47.9**	**49.0**	**57.1**	**38.9**

a - Less than .05% *x - Only one college reporting*

EXHIBIT XXII *continued*

12 EASTERN COLLEGES				12 SOUTHERN COLLEGES				12 WESTERN COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
												D. Public Services and Information
												1. Publicity, Public Relations and Information
.3	.4	.9	a	.8	1.0	3.2	.1	.8	.7	1.4	.1	a. Publicity
.9	1.0	2.2	.1	1.1	1.3	2.5	a	1.9	1.8	2.6	.7	b. Public Relations and Information
.1	.1	.2	a									c. Campus Information Bureau
.9	1.0	2.2	.1	2.0	1.9	3.9	a	1.7	1.8	3.1	.7	**All Publicity, Public Relations and Information**
												2. Publications
.4	.4	.7	.2	.6	.6	1.1	.3	.6	.6	1.1	.3	a. Catalogs
.2	.3	1.1	.1	.3	.4	.8	a	.6	.5	.9	.1	b. Others
.7	.7	1.1	.3	1.0	.9	1.4	.3	1.1	1.0	1.7	.3	**All Publications**
												3. Development
				x	x	x	x	x	x	x	x	a. Vice President
1.6	1.9	4.6	a	2.6	2.4	5.5	.1	2.0	2.0	4.4	.6	b. Development Office
1.6	1.9	4.6	a	1.6	2.1	5.5	.1	2.1	2.3	4.4	.7	**All Development**
2.7	2.5	3.6	.3	1.5	1.7	3.3	.4	1.5	1.5	2.8	.4	4. Alumni Office
.1	.1	.2	a	.1	.1	.2	a	.1	.1	.3	a	5. Staff Benefits
5.6	5.6	9.4	1.4	5.4	5.5	9.3	2.0	6.3	5.8	8.0	2.6	**All Public Services and Information**
												E. General Institutional
.8	.9	1.7	.4	.8	.8	1.8	.3	1.1	1.1	1.9	.3	1. Telephone and Telegraph
.2	.2	.6	a	.6	.6	.9	.2	.4	.4	.8	2	2. Post Office
.3	.4	1.0	a	.2	.3	.6	a	.6	.6	1.1	.1	3. Office Services
.3	.3	.5	.1	.3	.4	.9	a	.1	.1	.4	a	4. Entertainment of College Guests
.1	.1	.4	a	.2	.2	.3	.2	.1	.1	.1	a	5. Staff Recruitment Travel
.2	.2	.4	.1	.3	.3	.8	.1	.2	.2	.4	.1	6. Audit (External)
.1	.2	.6	a					a	a	.2	a	7. Legal and Other Professional Fees (External)
.2	.3	1.3	.1	.3	.3	.4	a	.2	.2	.7	a	8. Insurance Premiums
.4	.4	.7	.1	.2	.3	.5	.1	.3	.3	.9	.1	9. Commencement
.2	.3	.5	.1	.1	.2	.5	a	.5	.5	1.3	.1	10. Concerts and Lectures
a	a	.1	a	.2	.3	.5	.1	.1	.1	.3	a	11. Convocations
.3	.4	1.2	a	1.1	1.1	1.9	.5	.3	.3	.4	a	12. Investment Counsel and Custody Fees (External)
.2	.2	.3	.1	.4	.4	.6	a	.1	.1	.4	.1	13. Bad Debts
x	x	x	x	.6	.7	1.5	.2	x	x	x	x	14. Interest on Current Funds Borrowed
.1	.1	.2	a	.2	.2	.5	a	.2	.2	.6	.1	15. Membership Fees
				.2	.5	1.3	a					16. Publication Subsidies
a	.1	.5	a	.3	.8	1.9	a	a	.1	.5	a	17. Staff Benefits
.3	.4	1.1	.2	.2	.7	2.7	a	.3	.5	1.5	a	18. Other
3.8	4.0	7.0	2.9	3.5	3.8	6.5	1.5	3.4	3.5	5.4	1.6	**All General Institutional**
												F. Instruction, Departmental Research and Specialized Educational Activities
												1. Instruction and Departmental Research
37.7	38.1	43.4	35.1	41.4	42.0	50.4	36.7	42.9	42.1	48.4	34.7	a. Instructional Salaries
2.3	2.2	4.1	.7	.4	.7	1.3	.1	1.2	1.2	2.1	.2	b. Clerical and Supporting Services Salaries
.5	.6	1.0	.2	.8	1.0	2.4	.1	1.3	1.3	2.9	.2	c. Student Wages
3.4	3.4	6.2	1.1	2.8	4.0	13.8	.9	2.8	3.2	6.9	1.9	d. Supplies and Expense
.6	.7	1.4	.3	.3	.4	1.0	.1	.9	1.0	2.4	.1	e. Equipment-Instruction (Newly Acquired)
2.6	3.0	6.1	1.9	2.8	2.9	5.5	1.3	2.7	2.7	4.6	1.3	f. Staff Benefits
1.1	1.0	1.4	.6									g. Carnegie Foundation and Other Grants for Retirement
.6	.9	3.6	a	x	x	x	x	2.0	2.6	6.7	.5	2. Specialized Educational Activities
50.3	48.6	52.7	41.1	50.2	50.3	59.4	44.6	51.3	51.8	58.2	45.8	**All Instruction, Departmental Research and Specialized Educational Activities**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS BY ASSOCIATIONS REPRESENTED (in percentages)

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 60 COLLEGES				12 AMERICAN COLLEGES				12 CENTRAL COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	23	.6	1.0	3.9	.1	2.6	2.1	3.1	.5	.1	.8	3.9	.1
H. Libraries													
1. Salaries and Wages	60	3.2	3.1	5.3	.4	3.4	3.1	5.3	.4	2.7	2.7	3.4	2.0
2. Supplies and Expense	60	.3	.3	1.1	a	.3	.3	.8	.1	.2	.2	.4	.1
3. Books	59	.9	1.0	3.0	.3	1.3	1.1	2.3	.3	.8	.7	1.4	.5
4. Microfilms	12	a	.1	.9	a	.5	.5	.9	1	a	a	a	a
5. Periodicals	55	.3	.3	.7	.1	.2	.3	.7	.1	.3	.3	.6	.1
6. Binding	50	.2	.1	.4	a	.1	.1	.3	a	.1	.1	.2	a
7. Staff Benefits	48	.1	.1	.5	a	.1	.2	.4	.1	.1	.1	.2	a
All Libraries	**60**	**5.0**	**4.9**	**9.5**	**1.9**	**5.2**	**5.0**	**9.5**	**2.1**	**4.2**	**4.2**	**5.7**	**3.1**
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)													
1. Administration and Supervision	57	1.0	1.3	3.2	.1	1.3	1.4	3.2	.4	.9	.8	1.2	.1
2. Operation of Buildings	60	3.9	4.0	8.8	1.4	3.7	3.9	6.1	1.4	4.6	4.4	6.6	1.6
3. Maintenance and Repairs of Buildings	60	3.4	3.8	8.6	.3	3.1	3.5	8.3	.5	3.5	4.0	8.0	.3
4. Heat, Light, Power, Water and Sewer	60	3.5	3.6	8.7	.5	3.2	3.1	5.7	.5	3.8	4.1	7.3	2.1
5. Grounds, Roads and Walks	59	1.7	1.7	5.5	a	1.5	1.8	5.5	.1	1.5	1.5	3.5	.3
6. Police and Watchmen	45	.5	.6	2.0	.1	.6	.6	1.5	.2	.3	.4	.8	.2
7. Fire and Boiler Insurance	56	.7	.8	4.0	.2	1.0	1.4	4.0	.5	.6	.7	1.2	.2
8. Fire Protection and Safety Provided By College	7	.5	.6	1.4	a					x	x	x	x
9. Fire Protection and Safety Provided By Community	7	.1	.2	.7	.1					.1	.1	.1	.1
10. General Trucking	46	.3	.6	2.4	a	.5	.6	1.4	.1	.1	.3	1.7	.1
11. Interest and Assessments	13	.5	.7	1.8	.1					1.1	1.1	1.8	.3
12. Staff Benefits	56	.3	.4	2.5	a	.2	.2	.5	a	.6	.4	.7	.1
All Operation and Maintenance of Educational Plant	**60**	**16.0**	**16.6**	**26.8**	**6.6**	**14.5**	**16.0**	**26.8**	**8.5**	**15.6**	**16.3**	**20.9**	**12.4**
All Educational and General	**60**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

SUMMARY OF EXPENDITURES

I Educational and General	60	60.0	60.2	84.8	21.7	62.6	63.4	70.6	56.1	57.5	58.6	70.1	42.8
II Auxiliary Enterprises	60	28.9	29.2	77.1	4.1	28.8	27.3	33.9	20.0	31.8	31.9	51.2	10.0
III Student Aid	59	6.1	6.2	14.8	a	5.6	6.0	12.8	a	5.3	5.7	12.9	1.1
IV Other Educational Operations	34	2.6	2.8	7.2	a	1.6	2.5	5.1	.4	.6	2.1	6.1	a
V Intercollegiate Athletics	46	3.2	3.6	11.5	.2	3.2	3.7	6.5	1.4	2.0	2.6	7.0	1.1
VI Annuity Payments (Net)	14	.2	.6	5.1	a					.5	1.3	5.1	a
All Expenditures	**60**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**

a - Less than .05% *x - Only one college reporting*

EXHIBIT XXII *continued*

12 EASTERN COLLEGES				12 SOUTHERN COLLEGES				12 WESTERN COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low	
.7	1.0	2.1	.3	x	x	x	x	.7	1.0	2.2	.4	G. Organized Research
												H. Libraries
3.4	3.3	5.0	.9	3.0	2.9	3.5	1.9	3.5	3.5	4.4	2.1	1. Salaries and Wages
.3	.3	.6	a	.3	.4	1.1	.1	.2	.3	.6	a	2. Supplies and Expense
.9	1.0	1.7	.5	.9	1.0	3.0	.5	1.1	1.1	1.8	.5	3. Books
a	.1	.2	a	x	x	x	x	a	a	a	a	4. Microfilms
.4	.4	.6	.3	.4	.3	.5	.3	.3	.3	.5	.2	5. Periodicals
.2	.2	.3	.1	.2	.2	.3	.1	.2	.2	.4	a	6. Binding
.2	.2	.5	a	.1	.1	.2	a	.1	.1	.3	a	7. Staff Benefits
5.4	**5.3**	**7.3**	**1.9**	**4.8**	**4.8**	**6.6**	**4.2**	**5.3**	**5.2**	**6.5**	**3.6**	**All Libraries**
												I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
1.5	1.6	2.7	.7	1.3	1.7	3.0	.8	.8	.8	1.5	.5	1. Administration and Supervision
4.1	4.1	6.6	1.9	3.0	3.7	8.8	1.9	3.7	4.1	8.7	2.2	2. Operation of Buildings
4.7	5.0	8.6	1.4	3.2	3.4	6.3	.6	2.6	3.0	6.2	.8	3. Maintenance and Repairs of Buildings
4.8	4.6	8.7	2.2	2.6	3.3	7.3	.8	3.2	2.9	4.5	1.3	4. Heat, Light, Power, Water and Sewer
2.0	2.4	4.6	.6	1.1	1.4	3.9	a	1.5	2.2	5.1	.4	5. Grounds, Roads and Walks
.7	.8	1.5	.3	.6	.7	1.5	.3	.3	.7	2.0	.1	6. Police and Watchmen
.6	.6	.9	.3	.7	.8	1.5	.3	.6	.6	1.2	.2	7. Fire and Boiler Insurance
a	a	a	a	1.2	1.2	1.4	.9	.8	.8	1.4	.1	8. Fire Protection and Safety Provided By College
.1	.1	.2	.1					.6	.6	.7	.5	9. Fire Protection and Safety Provided By Community
.5	.8	2.4	a	.2	.6	1.6	.1	.3	.4	1.2	.1	10. General Trucking
.3	.4	1.0	.1	x	x	x	x	1.0	1.0	1.7	.4	11. Interest and Assessments
.6	.9	2.5	.2	.1	.2	.6	a	.3	.4	1.1	.1	12. Staff Benefits
20.9	**20.2**	**23.6**	**14.9**	**16.0**	**15.3**	**20.5**	**6.6**	**14.5**	**15.2**	**20.9**	**10.9**	**All Operation and Maintenance of Educational Plant**
100.0	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**100.0**	**All Educational and General**

SUMMARY OF EXPENDITURES

59.5	59.3	68.3	45.9	58.3	58.3	84.8	21.7	60.9	61.2	68.4	55.1	I Educational and General
29.8	28.9	39.2	15.8	29.3	30.0	77.1	4.1	29.0	28.0	37.0	20.9	II Auxiliary Enterprises
6.6	7.4	12.4	4.0	5.6	5.8	14.8	.7	6.5	6.4	8.1	4.6	III Student Aid
2.2	2.7	6.5	.4	3.0	3.2	5.6	.3	2.3	3.0	7.2	.7	IV Other Educational Operations
4.9	4.6	7.2	1.9	3.0	4.5	11.5	.2	3.1	2.8	4.8	.5	V Intercollegiate Athletics
x	x	x	x	.2	.5	1.1	.1	.1	.1	.2	a	VI Annuity Payments (Net)
100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	**All Expenditures**

a - Less than .05% *x - Only one college reporting*

ANALYSIS OF INCOME IN DOLLARS

	Exhibit	Page
BY SIZE OF ENROLLMENT	XXIII	112
IN COLLEGES WITH ENROLLMENTS OF 200 TO 600	XXIV	114
IN COLLEGES WITH ENROLLMENTS OF 601 TO 1,000	XXV	116
IN COLLEGES WITH ENROLLMENTS OF 1,001 TO 1,400	XXVI	118
IN COLLEGES WITH ENROLLMENTS OF 1,401 AND UP	XXVII	120

INCOME ANALYSIS BY SIZE OF ENROLLMENT (in thousands of dollars)

	Number Of Colleges Reporting	60 COLLEGES				20 COLLEGES ENROLLMENT OF 200/600				24 COLLEGES ENROLLMENT OF 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL													
A. Student Fees													
1. Tuition — Regular Sessions	59	418	466	2,055	75	178	198	433	75	444	418	759	161
2. Laboratory and Incidental	56	20	25	80	1	17	17	40	2	19	23	79	1
All Student Fees	60	**418**	**481**	**2,094**	**61**	**194**	**215**	**446**	**86**	**451**	**440**	**809**	**184**
B. Government Appropriations													
1. Federal Government	1	x	x	x	x								
2. State	2	414	414	805	24								
3. City or County													
All Government Appropriations	2	**420**	**420**	**815**	**24**	x	x	x	x				
C. Endowment Income													
1. Unrestricted	58	103	117	767	2	54	74	223	2	107	118	318	7
2. Restricted	38	39	77	598	a	22	25	92	1	78	112	598	1
All Endowment Income	58	**129**	**174**	**767**	**7**	**68**	**94**	**255**	**11**	**139**	**174**	**675**	**7**
D. Gifts and Grants													
1. Unrestricted													
a. Churches	30	18	33	130	a	28	37	87	a	16	31	127	1
b. Alumni	40	10	34	186	a	5	10	54	a	16	32	152	a
c. Other	51	33	44	238	a	39	38	144	2	33	40	112	a
All Unrestricted	59	**62**	**78**	**293**	**2**	**57**	**63**	**198**	**4**	**71**	**71**	**155**	**4**
2. Restricted													
a. Churches	11	2	8	41	a	10	15	41	a	3	3	4	2
b. Alumni	15	2	5	11	a	1	3	11	a	1	4	10	a
c. Other	34	16	25	98	a	17	29	98	a	14	21	66	a
All Restricted	41	**15**	**25**	**100**	**1**	**23**	**28**	**100**	**1**	**13**	**19**	**66**	**1**
All Gifts and Grants	60	**70**	**94**	**314**	**2**	**66**	**81**	**221**	**11**	**74**	**85**	**168**	**12**
E. Organized Activities Relating to Educational Departments	18	7	11	30	1	6	10	30	1	7	7	10	4
F. Other Sources													
1. Contract Research	13	6	21	111	1	x	x	x	x	6	14	38	1
2. Income from Current Funds Investments	29	4	6	23	a	2	3	12	a	4	5	11	1
3. Rent from Educational Buildings, Etc.	36	3	4	35	a	3	6	35	a	2	3	9	a
4. Salvage Value of Materials and Equipment Sold	19	4	1	6	a	a	1	6	a	a	1	2	a
5. Carnegie Foundation or Other Grants for Retirement	13	9	12	33	1	x	x	x	x	8	10	18	6
6. Miscellaneous	52	4	9	59	a	3	5	21	a	4	5	15	1
All Other Sources	58	**12**	**20**	**211**	**1**	**6**	**9**	**39**	**1**	**9**	**15**	**68**	**1**
All Educational and General	60	**663**	**782**	**846**	**136**	**379**	**405**	**705**	**136**	**690**	**714**	**1,687**	**304**

SUMMARY OF INCOME

I Educational and General	60	663	782	846	136	379	405	705	136	690	714	1,687	304
II Auxiliary Enterprises	60	363	471	702	52	166	176	1,422	62	363	379	1,127	53
III Student Aid	54	43	53	243	a	24	30	85	a	43	44	154	2
IV Other Educational Operations	37	36	38	137	1	16	19	43	6	43	44	93	1
V Intercollegiate Athletics	44	15	24	106	1	11	10	14	5	16	23	62	1
VI Annuity Income (Net)	7	1	5	18	a	x	x	x	x	a	6	18	1
All Income	60	**1,110**	**1,376**	**103**	**237**	**570**	**721**	**2,130**	**237**	**1,157**	**1,183**	**2,307**	**495**

a – Less than .05% *x – Only one college reporting*

EXHIBIT XXIII

10 COLLEGES ENROLLMENT OF 1,001/1,400				6 COLLEGES ENROLLMENT OF OVER 1,400				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
678	620	903	181	1,200	1,317	2,055	627	1. Tuition — Regular Sessions
37	41	77	2	28	33	80	a	2. Laboratory and Incidental
662	590	905	61	1,215	1,349	2,094	707	**All Student Fees**
								B. Government Appropriations
x	x	x	x					1. Federal Government
414	414	805	24					2. State
								3. City or County
420	420	815	24					**All Government Appropriations**
								C. Endowment Income
123	182	767	3	167	147	259	82	1. Unrestricted
70	66	158	1	196	212	387	28	2. Restricted
154	218	767	73	292	359	601	167	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
5	38	130	a	7	21	56	a	a. Churches
8	23	84	1	76	111	186	62	b. Alumni
22	50	236	2	42	72	230	2	c. Other
45	74	237	2	167	163	293	2	**All Unrestricted**
								2. Restricted
2	2	2	1	x	x	x	x	a. Churches
7	7	7	7	8	8	8	7	b. Alumni
15	30	92	1	20	24	53	1	c. Other
13	28	99	1	19	31	60	15	**All Restricted**
70	86	237	9	187	183	313	2	**All Gifts and Grants**
4	12	28	3	15	14	26	1	E. Organized Activities Relating to Educational Departments
								F. Other Sources
5	11	24	3	21	48	111	11	1. Contract Research
6	8	23	a	8	9	20	6	2. Income from Current Funds Investments
4	4	8	a	a	1	3	a	3. Rent from Educational Buildings, Etc.
3	3	6	a	1	2	6	a	4. Salvage Value of Materials and Equipment Sold
6	6	9	3	31	27	33	19	5. Carnegie Foundation or Other Grants for Retirement
8	8	15	3	39	33	59	a	6. Miscellaneous
20	19	43	3	57	81	211	18	**All Other Sources**
1,076	979	1,143	588	1,914	1,982	2,846	1,249	**All Educational and General**

SUMMARY OF INCOME

1,076	979	1,143	588	1,914	1,982	2,846	1,249	I Educational and General
492	842	3,702	311	1,173	1,207	2,017	367	II Auxiliary Enterprises
46	40	71	3	173	172	243	89	III Student Aid
48	44	137	1	44	57	88	39	IV Other Educational Operations
32	35	106	3	40	37	46	25	V Intercollegiate Athletics
x	x	x	x					VI Annuity Income (Net)
1,684	1,932	4,806	959	3,328	3,407	5,103	2,044	**All Income**

a – Less than .05% *x – Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 200

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	20	178	198	433	75	209	199	296	95
2. Laboratory and Incidental	19	17	17	40	2	22	17	32	2
All Student Fees	20	194	215	446	86	215	216	328	116
B. Government Appropriations									
1. Federal Government		x	x	x	x	x	x	x	x
2. State									
3. City or County									
All Government Appropriations		x	x	x	x	x	x	x	x
C. Endowment Income									
1. Unrestricted	19	54	74	223	2	94	88	176	23
2. Restricted	15	22	25	92	1	24	31	66	14
All Endowment Income	19	68	94	255	11	111	113	189	47
D. Gifts and Grants									
1. Unrestricted									
a. Churches	11	28	37	87	a	54	53	87	20
b. Alumni	12	5	10	54	a	20	25	54	2
c. Other	19	39	38	144	2	6	42	144	3
All Unrestricted	20	57	63	198	4	54	79	198	4
2. Restricted									
a. Churches	4	10	15	41	a	x	x	x	x
b. Alumni	6	1	3	11	a	6	6	11	a
c. Other	10	17	29	98	a	11	16	35	2
All Restricted	13	23	28	100	1	23	22	41	2
All Gifts and Grants	20	66	81	221	11	89	100	221	12
E. Organized Activities Relating to Educational Departments	7	6	10	30	1				
F. Other Sources									
1. Contract Research	1	x	x	x	x				
2. Income from Current Funds Investments	8	2	3	12	a	3	3	5	1
3. Rent from Educational Buildings, Etc.	11	3	6	35	a	3	2	3	a
4. Salvage Value of Materials and Equipment Sold	8	a	1	6	a	a	a	a	a
5. Carnegie Foundation or Other Grants for Retirement	1	x	x	x	x	x	x	x	x
6. Miscellaneous	17	3	5	21	a	7	6	11	1
All Other Sources	20	6	9	39	1	8	9	16	4
All Educational and General	20	379	405	705	136	382	468	667	287

SUMMARY OF INCOME

I Educational and General	20	379	405	705	136	382	468	667	287
II Auxiliary Enterprises	20	166	176	1, 422	62	157	399	1, 422	85
III Student Aid	17	24	30	85	a	43	46	61	24
IV Other Educational Operations	10	16	19	43	6				
V Intercollegiate Athletics	9	11	10	14	5	9	9	12	5
VI Annuity Income (Net)	1	x	x	x	x	x	x	x	x
All Income	20	570	721	2, 130	237	593	921	2, 130	497

a – Less than .05% *x – Only one college reporting*

TO 600 (in thousands of dollars)

EXHIBIT XXIV

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
177	217	433	91	133	173	352	75	1. Tuition — Regular Sessions
13	15	33	3	19	21	40	5	2. Laboratory and Incidental
192	235	446	94	173	191	391	86	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
								2. State
								3. City or County
								All Government Appropriations
								C. Endowment Income
52	72	207	2	35	94	223	2	1. Unrestricted
14	27	92	1	10	19	50	1	2. Restricted
81	92	212	27	61	80	255	11	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
56	55	81	28	20	23	54	a	a. Churches
2	6	16	a	5	5	8	2	b. Alumni
39	33	61	2	43	40	87	9	c. Other
48	54	140	11	67	63	97	15	**All Unrestricted**
								2. Restricted
				1	14	41	a	a. Churches
1	1	1	1	2	2	3	a	b. Alumni
12	12	23	a	91	63	98	2	c. Other
1	8	23	a	41	47	100	1	**All Restricted**
48	57	140	11	69	96	194	17	**All Gifts and Grants**
4	4	8	1	20	19	30	6	E. Organized Activities Relating to Educational Departments
								F. Other Sources
				x	x	x	x	1. Contract Research
4	5	12	a	a	a	a	a	2. Income from Current Funds Investments
2	2	3	a	7	12	35	a	3. Rent from Educational Buildings, Etc.
a	a	a	a	1	2	6	a	4. Salvage Value of Materials and Equipment Sold
								5. Carnegie Foundation or Other Grants for Retirement
2	5	21	a	4	3	7	1	6. Miscellaneous
3	6	21	1	7	12	39	1	**All Other Sources**
382	391	608	186	279	376	705	136	**All Educational and General**

SUMMARY OF INCOME

382	391	608	186	279	376	705	136	I Educational and General
251	301	598	107	146	160	295	62	II Auxiliary Enterprises
11	28	85	a	10	18	49	1	III Student Aid
18	22	41	14	13	18	43	6	IV Other Educational Operations
				13	11	14	6	V Intercollegiate Athletics
								VI Annuity Income (Net)
636	724	1,305	306	432	575	1,067	237	**All Income**

a - Less than .05%   *x - Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 601

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	24	444	418	759	161	527	481	759	173
2. Laboratory and Incidental	23	19	23	79	1	29	26	50	1
All Student Fees	24	451	440	809	184	528	507	809	205
B. Government Appropriations									
1. Federal Government									
2. State									
3. City or County									
All Government Appropriations									
C. Endowment Income									
1. Unrestricted	24	107	118	318	7	135	169	318	39
2. Restricted	12	78	112	598	1	143	220	598	a
All Endowment Income	24	139	174	675	7	275	345	675	40
D. Gifts and Grants									
1. Unrestricted									
a. Churches	12	16	31	127	1	44	43	63	24
b. Alumni	18	16	32	152	a	69	80	152	29
c. Other	19	33	40	112	a	8	25	66	3
All Unrestricted	24	71	71	155	4	73	56	155	53
2. Restricted									
a. Churches	4	3	3	4	2	x	x	x	x
b. Alumni	5	1	4	10	a	10	10	10	10
c. Other	14	14	21	66	a	3	5	10	2
All Restricted	17	13	19	66	1	10	9	13	5
All Gifts and Grants	24	74	85	168	12	83	104	168	53
E. Organized Activities Relating to Educational Departments	2	7	7	10	4				
F. Other Sources									
1. Contract Research	6	6	14	38	1	x	x	x	x
2. Income from Current Funds Investments	11	4	5	11	1	6	6	11	1
3. Rent from Educational Buildings, Etc.	17	2	3	9	a	1	2	4	a
4. Salvage Value of Materials and Equipment Sold	5	a	1	2	a	1	1	2	a
5. Carnegie Foundation or Other Grants for Retirement	7	8	10	18	6	8	11	18	6
6. Miscellaneous	21	4	5	15	1	4	4	8	1
All Other Sources	23	9	15	68	1	17	18	36	5
All Educational and General	24	690	714	1,687	304	979	575	1,687	389

SUMMARY OF INCOME

I Educational and General	24	690	714	1,687	304	979	575	1,687	389
II Auxiliary Enterprises	24	363	379	1,127	53	383	361	475	176
III Student Aid	22	43	44	154	2	76	81	154	21
IV Other Educational Operations	15	43	44	93	1	52	49	78	16
V Intercollegiate Athletics	22	16	23	62	1	57	45	62	20
VI Annuity Income (Net)	5	a	6	18	1				
All Income	24	1,157	1,183	2,307	495	1,536	1,493	2,307	695

a - Less than .05% *x - Only one college reporting*

TO 1,000 (in thousands of dollars) EXHIBIT XXV

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
				436	402	759	161	1. Tuition — Regular Sessions
				17	22	79	2	2. Laboratory and Incidental
				447	423	769	184	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
								2. State
								3. City or County
								All Government Appropriations
								C. Endowment Income
				105	105	284	7	1. Unrestricted
				60	58	147	1	2. Restricted
				109	129	431	7	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
				13	29	127	1	a. Churches
				8	18	94	a	b. Alumni
				38	43	112	a	c. Other
				62	65	146	4	**All Unrestricted**
								2. Restricted
				2	2	4	2	a. Churches
				a	a	1	a	b. Alumni
				16	25	66	a	c. Other
				16	22	66	1	**All Restricted**
				70	80	160	12	**All Gifts and Grants**
				7	7	10	4	E. Organized Activities Relating to Educational Departments
								F. Other Sources
				6	16	38	1	1. Contract Research
				4	5	9	1	2. Income from Current Funds Investments
				3	3	9	a	3. Rent from Educational Buildings, Etc.
				a	a	1	a	4. Salvage Value of Materials and Equipment Sold
				9	9	11	6	5. Carnegie Foundation or Other Grants for Retirement
				4	5	15	1	6. Miscellaneous
				7	14	68	1	**All Other Sources**
				640	682	1,394	304	**All Educational and General**

SUMMARY OF INCOME

				640	682	1,394	304	I Educational and General
				278	405	1,127	53	II Auxiliary Enterprises
				34	33	69	2	III Student Aid
				40	43	93	1	IV Other Educational Operations
				13	17	53	1	V Intercollegiate Athletics
				1	6	18	a	VI Annuity Income (Net)
				1,066	1,102	2,219	495	**All Income**

a - Less than .05% *x - Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 1,001

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 1,001/1,400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	9	678	620	903	181				
2. Laboratory and Incidental	8	37	41	77	2				
All Student Fees	10	662	590	905	61				
B. Government Appropriations									
1. Federal Government	1	x	x	x	x				
2. State	2	414	414	805	24				
3. City or County									
All Government Appropriations	2	420	420	815	24				
C. Endowment Income									
1. Unrestricted	9	123	182	767	3				
2. Restricted	5	70	66	158	1				
All Endowment Income	9	154	218	767	73				
D. Gifts and Grants									
1. Unrestricted									
a. Churches	4	5	38	130	a				
b. Alumni	5	8	23	84	1				
c. Other	8	22	50	236	2				
All Unrestricted	9	45	74	237	2				
2. Restricted									
a. Churches	2	2	2	2	1				
b. Alumni	2	7	7	7	7				
c. Other	6	15	30	92	1				
All Restricted	7	13	28	99	1				
All Gifts and Grants	10	70	86	237	9				
E. Organized Activities Relating to Educational Departments	5	4	12	28	3				
F. Other Sources									
1. Contract Research	3	5	11	24	3				
2. Income from Current Funds Investments	5	6	8	23	a				
3. Rent from Educational Buildings, Etc.	5	4	4	8	a				
4. Salvage Value of Materials and Equipment Sold	2	3	3	6	a				
5. Carnegie Foundation or Other Grants for Retirement	2	6	6	9	3				
6. Miscellaneous	8	8	8	15	3				
All Other Sources	9	20	19	43	3				
All Educational and General	10	1,076	979	1,143	588				

SUMMARY OF INCOME

I Educational and General	10	1,076	979	1,143	588				
II Auxiliary Enterprises	10	492	842	3,702	311				
III Student Aid	9	46	40	71	3				
IV Other Educational Operations	9	48	44	137	1				
V Intercollegiate Athletics	10	32	35	106	3				
VI Annuity Income (Net)	1	x	x	x	x				
All Income	10	1,684	1,932	4,806	959				

a - Less than .05% *x - Only one college reporting*

TO 1,400 (in thousands of dollars)

EXHIBIT XXVI

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
				678	620	903	181	1. Tuition — Regular Sessions
				37	41	77	2	2. Laboratory and Incidental
				662	590	905	61	**All Student Fees**
								B. Government Appropriations
				x	x	x	x	1. Federal Government
				414	414	805	24	2. State
								3. City or County
				420	420	815	24	**All Government Appropriations**
								C. Endowment Income
				123	182	767	3	1. Unrestricted
				70	66	158	1	2. Restricted
				154	218	767	73	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
				5	38	130	a	a. Churches
				8	23	84	1	b. Alumni
				22	50	236	2	c. Other
				45	74	237	2	**All Unrestricted**
								2. Restricted
				2	2	2	1	a. Churches
				7	7	7	7	b. Alumni
				15	30	92	1	c. Other
				13	28	99	1	**All Restricted**
				70	86	237	9	**All Gifts and Grants**
				4	12	28	3	E. Organized Activities Relating to Educational Departments
								F. Other Sources
				5	11	24	3	1. Contract Research
				6	8	23	a	2. Income from Current Funds Investments
				4	4	8	a	3. Rent from Educational Buildings, Etc.
				3	3	6	a	4. Salvage Value of Materials and Equipment Sold
				6	6	9	3	5. Carnegie Foundation or Other Grants for Retirement
				8	8	15	3	6. Miscellaneous
				20	19	43	3	**All Other Sources**
				1,076	979	1,143	588	**All Educational and General**

SUMMARY OF INCOME

				1,076	979	1,143	588	I Educational and General
				492	842	3,702	311	II Auxiliary Enterprises
				46	40	71	3	III Student Aid
				48	44	137	1	IV Other Educational Operations
				32	35	106	3	V Intercollegiate Athletics
				x	x	x	x	VI Annuity Income (Net)
				1,684	1,932	4,806	959	**All Income**

a - Less than .05% *x - Only one college reporting*

INCOME ANALYSIS IN COLLEGES WITH ENROLLMENTS OF 1,401

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1,401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. Student Fees									
1. Tuition — Regular Sessions	6	1, 200	1, 317	2, 055	627				
2. Laboratory and Incidental	6	28	33	80	a				
All Student Fees	6	1, 215	1, 349	2, 094	707				
B. Government Appropriations									
1. Federal Government									
2. State									
3. City or County									
All Government Appropriations									
C. Endowment Income									
1. Unrestricted	6	167	147	259	82				
2. Restricted	6	196	212	387	28				
All Endowment Income	6	292	359	601	167				
D. Gifts and Grants									
1. Unrestricted									
a. Churches	3	7	21	56	a				
b. Alumni	5	76	111	186	62				
c. Other	5	42	72	230	2				
All Unrestricted	6	167	163	293	2				
2. Restricted									
a. Churches	1	x	x	x	x				
b. Alumni	2	8	8	8	7				
c. Other	4	20	24	53	1				
All Restricted	4	19	31	60	15				
All Gifts and Grants	6	187	183	313	2				
E. Organized Activities Relating to Educational Departments	4	15	14	26	1				
F. Other Sources									
1. Contract Research	3	21	48	111	11				
2. Income from Current Funds Investments	5	8	9	20	6				
3. Rent from Educational Buildings, Etc.	3	a	1	3	a				
4. Salvage Value of Materials and Equipment Sold	4	1	2	6	a				
5. Carnegie Foundation or Other Grants for Retirement	3	31	27	33	19				
6. Miscellaneous	6	39	33	59	a				
All Other Sources	6	57	81	211	18				
All Educational and General	6	1, 914	1, 982	2, 846	1, 249				

SUMMARY OF INCOME

I Educational and General	6	1, 914	1, 982	2, 846	1, 249				
II Auxiliary Enterprises	6	1, 173	1, 207	2, 017	367				
III Student Aid	6	173	172	243	89				
IV Other Educational Operations	3	44	57	88	39				
V Intercollegiate Athletics	3	40	37	46	25				
VI Annuity Income (Net)									
All Income	6	3, 328	3, 407	5, 103	2, 044				

a - Less than .05% *x - Only one college reporting*

AND UP (in thousands of dollars)

EXHIBIT XXVII

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. Student Fees
1, 765	1, 715	2, 055	1, 327	841	841	1, 055	627	1. Tuition — Regular Sessions
29	31	39	26	51	51	80	22	2. Laboratory and Incidental
1, 794	1, 747	2, 094	1, 352	892	892	1, 077	707	**All Student Fees**
								B. Government Appropriations
								1. Federal Government
								2. State
								3. City or County
								All Government Appropriations
								C. Endowment Income
214	189	259	95	111	111	139	82	1. Unrestricted
329	317	387	235	80	80	132	28	2. Restricted
588	507	601	331	192	192	214	167	**All Endowment Income**
								D. Gifts and Grants
								1. Unrestricted
				28	28	56	a	a. Churches
173	172	186	160	69	69	76	62	b. Alumni
35	35	67	2	136	136	230	42	c. Other
160	138	253	2	233	233	293	174	**All Unrestricted**
								2. Restricted
				x	x	x	x	a. Churches
8	8	8	7					b. Alumni
35	35	53	17	x	x	x	x	c. Other
43	42	60	25	x	x	x	x	**All Restricted**
184	166	313	2	241	241	293	189	**All Gifts and Grants**
17	19	26	14	x	x	x	x	E. Organized Activities Relating to Educational Departments
								F. Other Sources
61	61	111	11					1. Contract Research
9	12	20	8	x	x	x	x	2. Income from Current Funds Investments
x	x	x	x	x	x	x	x	3. Rent from Educational Buildings, Etc.
4	4	6	1	x	x	x	x	4. Salvage Value of Materials and Equipment Sold
31	27	33	19					5. Carnegie Foundation or Other Grants for Retirement
52	51	59	43	24	24	35	12	6. Miscellaneous
115	135	211	79	27	27	35	18	**All Other Sources**
2, 516	2, 574	2, 846	2, 359	1, 351	1, 351	1, 452	1, 249	**All Educational and General**

SUMMARY OF INCOME

2, 516	2, 574	2, 846	2, 359	1, 351	1, 351	1, 452	1, 249	I Educational and General
1, 874	1, 828	2, 017	1, 593	696	696	752	640	II Auxiliary Enterprises
228	222	243	196	119	119	149	89	III Student Aid
66	66	88	44	32	32	40	25	IV Other Educational Operations
								V Intercollegiate Athletics
								VI Annuity Income (Net)
4, 565	4, 668	5, 103	4, 337	2, 198	2, 198	2, 319	2, 078	**All Income**

a - Less than .05%　　*x - Only one college reporting*

ANALYSIS OF EXPENDITURES IN DOLLARS

	Exhibit	Page
BY SIZE OF ENROLLMENT	XXVIII	124
IN COLLEGES WITH ENROLLMENTS OF 200 TO 600	XXIX	130
IN COLLEGES WITH ENROLLMENTS OF 601 TO 1,000	XXX	136
IN COLLEGES WITH ENROLLMENTS OF 1,001 TO 1,400	XXXI	142
IN COLLEGES WITH ENROLLMENTS OF 1,401 AND UP	XXXII	148

EXPENDITURE ANALYSIS BY SIZE OF ENROLLMENT (in thousands of dollars)

NAME OF ACCOUNT	Number Of Colleges Reporting	60 COLLEGES				20 COLLEGES ENROLLMENT OF 200/600				24 COLLEGES ENROLLMENT OF 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL													
A. General Administration													
1. Governing Board or Trustees	40	1	1	6	a	1	1	2	a	1	1	3	a
2. Chief Administrative Office													
a. President	59	20	21	47	10	16	18	32	11	22	22	47	13
b. Vice President													
c. Dean of Administration	1	x	x	x	x	x	x	x	x				
All Chief Administration	60	20	21	47	10	16	18	32	11	22	22	47	13
3. Academic Administration													
a. Vice President	4	6	6	12	1					6	6	8	3
b. Dean of Administration	11	11	9	14	2	12	12	14	10	7	8	14	2
c. Dean of Faculty	34	7	9	21	a	6	6	13	a	7	9	17	3
All Academic Administration	47	8	10	21	a	6	8	14	a	8	8	17	3
4. Business and Financial Administration													
a. Vice President	5	9	17	35	2					18	19	35	2
b. Treasurer	18	11	18	56	1	11	13	23	8	8	11	47	1
c. Business Office	32	22	23	67	4	17	17	35	4	24	23	44	4
d. Business Manager	19	13	15	31	3	10	14	27	10	9	13	32	3
e. Comptroller or Controller	11	22	22	42	6	12	12	12	11	11	11	15	7
f. Bursar	4	7	7	11	4					6	6	8	5
g. Purchasing Agent	5	4	5	12	1					1	1	2	1
h. Assistant Treasurer	3	5	10	21	4	x	x	x	x	x	x	x	x
i. Personnel Officer	2	11	10	13	8								
All Business and Financial Administration	60	26	29	97	9	15	18	35	9	29	28	47	9
5. Staff Benefits	58	3	4	22	a	2	2	6	a	4	4	12	1
All General Administration	60	61	62	145	25	37	43	83	25	62	63	102	34
B. Student Services													
1. Administration of Student Affairs													
a. Dean of Students	23	10	12	45	1	6	8	17	1	9	9	13	6
b. Dean of Men	33	7	7	21	a	3	5	10	1	5	6	14	a
c. Dean of Women	37	8	8	23	1	7	9	20	3	6	6	12	1
d. Dean of Administration	1	x	x	x	x	x	x	x	x				
e. Student Aid Office	5	2	4	10	a	x	x	x	x	4	4	6	1
All Student Affairs Administration	58	12	14	52	1	7	9	29	1	12	12	26	1
2. Admissions	44	16	20	66	2	11	19	66	4	16	20	51	2
3. Registrar or Recorder	59	10	11	24	3	8	8	19	3	9	9	14	4
4. Placement Office	25	5	7	22	a	4	4	7	a	3	6	12	a
5. Student Advisors, Guidance Program and Testing Services													
a. Student Advisors	14	2	3	13	a	1	1	1	1	1	1	2	1
b. Guidance Program	17	2	3	15	a	1	1	1	a	2	3	10	a
c. Testing Services	16	2	4	14	a	1	1	1	a	1	1	3	a
All Student Advisors, Guidance Program and Testing Services	36	2	4	18	a	1	1	1	a	2	2	10	a
6. Student Organizations and Activities	36	8	8	32	a	4	5	12	a	2	6	20	1
7. Chapel	41	2	3	15	a	2	2	6	a	2	3	15	a
8. Health or Infirmary Service	56	10	19	148	a	7	9	38	3	9	12	56	1
9. Staff Benefits	52	2	2	16	a	1	1	2	a	2	2	5	a
10. Other	9	1	2	4	a	a	a	a	a	2	2	4	a
All Student Services	60	60	72	251	10	28	40	100	10	53	60	135	17
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*													

a – Less than .05% *x – Only one college reporting*

EXHIBIT XXVIII

10 COLLEGES ENROLLMENT OF 1,001/1,400				6 COLLEGES ENROLLMENT OF OVER 1,400				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
1	1	4	a	2	2	5	1	A. General Administration
1	1	4	a	2	2	5	1	1. Governing Board or Trustees
								2. Chief Administrative Office
21	20	28	13	31	31	40	22	a. President
								b. Vice President
								c. Dean of Administration
21	**20**	**28**	**13**	**31**	**31**	**40**	**22**	**All Chief Administration**
								3. Academic Administration
7	7	12	1					a. Vice President
x	x	x	x					b. Dean of Administration
9	11	21	6	11	10	12	7	c. Dean of Faculty
11	**10**	**21**	**1**	**11**	**10**	**12**	**7**	**All Academic Administration**
								4. Business and Financial Administration
x	x	x	x					a. Vice President
29	29	35	23	36	36	56	17	b. Treasurer
22	27	39	19	x	x	x	x	c. Business Office
19	17	26	7	18	18	23	13	d. Business Manager
23	22	29	14	36	36	43	26	e. Comptroller or Controller
9	9	12	6					f. Bursar
x	x	x	x	8	8	12	4	g. Purchasing Agent
x	x	x	x					h. Assistant Treasurer
				10	10	13	8	i. Personnel Officer
39	**38**	**56**	**22**	**63**	**59**	**97**	**26**	**All Business and Financial Administration**
3	3	7	2	12	12	22	6	5. Staff Benefits
75	**71**	**95**	**44**	**111**	**111**	**145**	**78**	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
x	x	x	x	23	30	45	22	a. Dean of Students
8	8	12	4	20	19	21	18	b. Dean of Men
9	8	10	5	14	15	23	7	c. Dean of Women
								d. Dean of Administration
1	1	2	a	x	x	x	x	e. Student Aid Office
19	**18**	**42**	**6**	**30**	**33**	**52**	**22**	**All Student Affairs Administration**
16	17	27	5	26	30	39	24	2. Admissions
15	16	23	10	17	16	24	7	3. Registrar or Recorder
4	4	7	1	14	15	22	8	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
4	4	9	a	7	7	13	2	a. Student Advisors
4	6	15	a	x	x	x	x	b. Guidance Program
2	6	14	a	9	9	12	5	c. Testing Services
8	**7**	**15**	**a**	**13**	**12**	**18**	**5**	**All Student Advisors, Guidance Program and Testing Services**
14	14	32	a	16	16	22	10	6. Student Organizations and Activities
3	3	6	a	5	6	13	1	7. Chapel
15	20	39	10	64	71	148	24	8. Health or Infirmary Service
3	3	5	1	4	7	17	2	9. Staff Benefits
				2	2	4	a	10. Other
91	**91**	**110**	**54**	**232**	**190**	**252**	**137**	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS BY SIZE OF ENROLLMENT (in thousands of dollars)

NAME OF ACCOUNT	Number Of Colleges Reporting	60 COLLEGES				ENROLLMENT OF 200/600				ENROLLMENT OF 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information													
1. Publicity, Public Relations and Information													
a. Publicity	34	4	5	20	1	3	3	7	1	5	6	12	3
b. Public Relations and Information	47	8	9	25	a	5	7	19	a	8	9	22	1
c. Campus Information Bureau	3	2	3	5	a					x	x	x	x
All Publicity, Public Relations and Information	59	9	10	35	a	6	8	19	2	8	10	22	1
2. Publications													
a. Catalogs	57	3	4	12	1	2	3	6	1	3	4	12	1
b. Others	48	2	4	28	a	1	3	12	a	2	5	29	1
All Publications	59	5	6	36	a	4	5	17	a	5	7	36	2
3. Development													
a. Vice President	3	9	8	14	2	x	x	x	x	8	8	14	2
b. Development Office	33	18	20	56	a	14	13	26	1	18	19	38	6
All Development	35	17	20	56	a	14	14	26	1	17	17	38	2
4. Alumni Office	48	15	15	56	a	6	9	23	a	14	16	56	2
5. Staff Benefits	44	1	1	4	a	a	a	1	a	1	1	3	a
All Public Services and Information	60	34	41	104	5	18	23	59	5	35	41	98	8
E. General Institutional													
1. Telephone and Telegraph	50	6	8	34	1	3	5	14	1	6	6	14	1
2. Post Office	25	2	3	9	a	1	2	4	a	2	2	4	1
3. Office Services	27	4	4	14	a	3	3	5	1	2	3	10	a
4. Entertainment of College Guests	47	1	2	16	a	2	2	5	a	1	2	6	a
5. Staff Recruitment Travel	35	1	2	4	a	1	2	3	a	1	1	2	a
6. Audit (External)	57	1	2	5	a	1	1	2	a	1	2	5	a
7. Legal and Other Professional Fees (External)	23	1	2	10	a	a	1	2	a	a	2	10	a
8. Insurance Premiums	52	1	2	9	a	1	1	9	a	1	1	4	a
9. Commencement	60	2	2	10	a	1	1	6	a	2	2	5	a
10. Concerts and Lectures	45	2	3	10	a	2	2	9	a	3	4	10	a
11. Convocations	23	1	1	3	a	a	1	2	a	1	1	2	a
12. Investment Counsel and Custody Fees (External)	33	3	5	19	a	2	4	10	1	3	5	18	a
13. Bad Debts	21	1	3	31	a	1	7	31	a	2	2	6	1
14. Interest on Current Funds Borrowed	24	3	2	7	a	2	2	6	a	a	2	7	a
15. Membership Fees	57	1	1	3	a	1	1	2	a	1	1	1	a
16. Publication Subsidies	5	1	4	8	a	x	x	x	x	x	x	x	x
17. Staff Benefits	29	1	2	19	a	a	1	3	a	a	2	7	a
18. Other	27	3	3	13	a	1	3	8	a	3	3	9	a
All General Institutional	60	22	28	113	5	15	15	50	5	19	25	74	7
F. Instruction, Departmental Research and Specialized Educational Activities													
1. Instruction and Departmental Research													
a. Instructional Salaries	60	268	295	1,094	78	149	130	292	78	289	279	576	129
b. Clerical and Supporting Services Salaries	45	8	14	90	1	3	5	19	1	8	12	49	1
c. Student Wages	51	5	6	20	1	2	3	12	1	6	6	19	1
d. Supplies and Expense	60	18	28	179	3	12	11	50	4	21	24	63	3
e. Equipment-Instruction (Newly Acquired)	34	6	6	20	a	3	3	15	a	5	6	11	1
f. Staff Benefits	58	18	22	147	2	9	8	21	2	17	20	87	5
g. Carnegie Foundation and Other Grants for Retirement	15	10	15	43	3					8	9	18	6
2. Specialized Educational Activities	21	7	15	104	a	14	12	24	1	8	9	15	2
All Instruction, Departmental Research and Specialized Educational Activities	60	331	371	1,485	85	180	161	357	85	335	345	795	159

a – Less than .05% *x – Only one college reporting*

EXHIBIT XXVIII *continued*

ENROLLMENT OF 1,001/1,400				ENROLLMENT OF OVER 1,400				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
2	4	10	2	14	14	20	1	a. Publicity
13	10	18	a	17	19	25	16	b. Public Relations and Information
				4	4	5	2	c. Campus Information Bureau
13	10	18	a	22	20	35	5	**All Publicity, Public Relations and Information**
								2. Publications
4	4	6	2	8	7	9	4	a. Catalogs
4	5	19	1	6	6	8	2	b. Others
7	8	22	2	10	11	16	6	**All Publications**
								3. Development
								a. Vice President
25	24	49	2	23	25	51	a	b. Development Office
25	24	49	2	23	25	51	a	**All Development**
16	16	28	3	27	25	39	7	4. Alumni Office
1	1	3	a	3	2	4	a	5. Staff Benefits
59	55	91	17	75	74	104	41	**All Public Services and Information**
								E. General Institutional
7	7	10	3	19	20	34	4	1. Telephone and Telegraph
2	4	8	a	3	3	6	2	2. Post Office
5	5	7	4	7	7	14	2	3. Office Services
1	2	4	a	5	6	16	a	4. Entertainment of College Guests
1	2	4	a	2	2	3	1	5. Staff Recruitment Travel
2	3	4	a	4	4	5	2	6. Audit (External)
a	a	1	a	2	3	9	1	7. Legal and Other Professional Fees (External)
1	2	5	a	3	4	9	1	8. Insurance Premiums
2	2	4	1	6	6	11	3	9. Commencement
4	3	5	a	5	5	10	a	10. Concerts and Lectures
1	1	3	a	a	a	a	a	11. Convocations
4	6	19	2	2	4	14	1	12. Investment Counsel and Custody Fees (External)
1	1	3	a	x	x	x	x	13. Bad Debts
3	4	6	3	3	3	6	a	14. Interest on Current Funds Borrowed
1	1	1	a	1	1	3	1	15. Membership Fees
1	1	1	a	x	x	x	x	16. Publication Subsidies
a	3	19	a	1	2	6	a	17. Staff Benefits
1	1	2	a	5	6	13	3	18. Other
33	33	66	16	63	71	113	47	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
371	381	602	270	717	767	1,094	566	a. Instructional Salaries
10	11	27	2	31	46	91	21	b. Clerical and Supporting Services Salaries
7	8	20	1	7	10	17	5	c. Student Wages
33	34	72	10	76	87	179	41	d. Supplies and Expense
9	10	20	3	15	13	17	7	e. Equipment-Instruction (Newly Acquired)
22	26	47	15	59	65	147	26	f. Staff Benefits
9	8	11	3	28	33	43	26	g. Carnegie Foundation and Other Grants for Retirement
7	14	33	2	2	35	103	a	2. Specialized Educational Activities
475	472	685	301	933	1,009	1,490	711	**All Instruction, Departmental Research and Specialized Educational Activities**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS BY SIZE OF ENROLLMENT (in thousands of dollars)

NAME OF ACCOUNT	Number Of Colleges Reporting	60 COLLEGES				20 COLLEGES ENROLLMENT OF 200/600				24 COLLEGES ENROLLMENT OF 601/1,000			
		Median	Average	High	Low	Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	23	5	12	61	a	4	9	37	a	2	2	4	2
H. Libraries													
1. Salaries and Wages	60	19	24	120	1	11	11	36	1	19	21	53	6
2. Supplies and Expense	60	1	2	14	a	1	1	4	a	1	2	4	a
3. Books	59	7	7	24	1	3	3	15	1	6	7	14	2
4. Microfilms	13	a	1	6	a	a	1	6	a	a	a	a	a
5. Periodicals	55	2	3	12	a	1	1	5	a	2	3	10	a
6. Binding	50	1	1	5	a	1	1	2	a	1	1	4	a
7. Staff Benefits	48	1	1	12	a	1	1	2	a	1	1	4	a
All Libraries	**60**	**32**	**38**	**178**	**a**	**16**	**18**	**65**	**6**	**31**	**34**	**78**	**8**
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)													
1. Administration and Supervision	57	6	9	40	1	4	6	19	2	7	8	27	1
2. Operation of Buildings	60	26	31	191	3	15	15	35	3	27	28	61	6
3. Maintenance and Repairs of Buildings	60	21	27	127	1	12	13	35	1	26	32	109	5
4. Heat, Light, Power, Water and Sewer	60	21	29	136	2	12	16	62	2	22	25	71	2
5. Grounds, Roads and Walks	54	12	16	134	a	6	8	21	a	12	13	36	a
6. Police and Watchmen	45	3	5	15	1	2	3	6	1	3	5	15	1
7. Fire and Boiler Insurance	56	5	5	15	a	3	4	11	a	6	6	10	2
8. Fire Protection and Safety Provided By College	7	3	5	10	a	9	7	10	3	x	x	x	x
9. Fire Protection and Safety Provided By Community	7	2	2	7	1	x	x	x	x	2	2	3	1
10. General Trucking	46	2	4	19	a	1	3	17	a	2	3	19	a
11. Interest and Assessments	13	5	6	28	a	4	3	5	a	6	7	15	2
12. Staff Benefits	56	2	5	61	a	1	1	4	a	2	3	11	a
All Operation and Maintenance of Educational Plant	**60**	**104**	**132**	**659**	**10**	**60**	**68**	**155**	**10**	**107**	**121**	**279**	**47**
All Educational and General	**60**	**642**	**766**	**2, 895**	**155**	**341**	**420**	**723**	**155**	**654**	**693**	**1, 549**	**300**

SUMMARY OF EXPENDITURES

I Educational and General	60	642	766	2, 895	155	341	420	723	155	654	693	1, 549	300
II Auxiliary Enterprises	60	292	444	3, 612	22	150	186	485	54	298	351	1, 126	22
III Student Aid	59	63	81	303	a	41	47	142	a	68	74	196	25
IV Other Educational Operations	34	22	33	133	1	13	14	37	3	26	33	74	1
V Intercollegiate Athletics	46	36	43	163	3	20	27	58	7	25	40	163	3
VI Annuity Payments (Net)	14	1	6	43	a	1	15	43	1	1	3	9	a
All Expenditures	**60**	**1, 106**	**1, 342**	**4, 878**	**262**	**554**	**674**	**1, 311**	**262**	**1, 170**	**1, 175**	**2, 267**	**491**

a – Less than .05%   *x – Only one college reporting*

EXHIBIT XXVIII *continued*

10 COLLEGES ENROLLMENT OF 1,001/1,400				6 COLLEGES ENROLLMENT OF OVER 1,400				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
16	16	28	5	16	21	61	1	G. Organized Research
								H. Libraries
30	30	46	18	64	66	125	12	1. Salaries and Wages
2	3	11	1	5	6	14	1	2. Supplies and Expense
8	10	24	5	15	15	23	7	3. Books
a	1	2	a	x	x	x	x	4. Microfilms
2	3	5	1	6	7	12	2	5. Periodicals
1	1	2	a	2	3	6	2	6. Binding
1	1	3	a	3	5	12	a	7. Staff Benefits
52	**49**	**75**	**26**	**97**	**100**	**178**	**26**	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
8	8	17	4	20	21	40	8	1. Administration and Supervision
38	37	51	20	75	88	191	37	2. Operation of Buildings
32	29	54	2	95	86	128	35	3. Maintenance and Repairs of Buildings
39	35	57	11	73	77	136	40	4. Heat, Light, Power, Water and Sewer
10	18	54	1	39	48	134	13	5. Grounds, Roads and Walks
4	5	11	2	9	7	14	3	6. Police and Watchmen
4	4	6	2	8	8	15	3	7. Fire and Boiler Insurance
x	x	x	x	a	a	1	a	8. Fire Protection and Safety Provided By College
1	3	7	1					9. Fire Protection and Safety Provided By Community
3	7	19	1	1	5	17	1	10. General Trucking
3	3	4	2	15	15	28	2	11. Interest and Assessments
2	4	11	a	22	26	61	3	12. Staff Benefits
138	**145**	**227**	**81**	**354**	**370**	**659**	**197**	**All Operation and Maintenance of Educational Plant**
965	**924**	**1,115**	**557**	**1,766**	**1,943**	**2,895**	**1,335**	**All Educational and General**

SUMMARY OF EXPENDITURES

965	924	1,115	557	1,766	1,943	2,895	1,335	I Educational and General
432	794	3,612	292	1,112	1,097	1,768	346	II Auxiliary Enterprises
82	82	137	32	259	216	303	22	III Student Aid
36	47	133	6	94	63	94	1	IV Other Educational Operations
46	58	106	9	44	64	113	36	V Intercollegiate Athletics
1	1	1	1	5	6	12	2	VI Annuity Payments (Net)
1,646	**1,887**	**4,684**	**957**	**3,172**	**3,324**	**4,878**	**2,076**	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 206/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	12	1	1	2	a	1	1	1	1
2. Chief Administrative Office									
a. President	19	16	18	32	11	16	16	20	14
b. Vice President									
c. Dean of Administration	1	x	x	x	x	x	x	x	x
All Chief Administration	20	16	18	32	11	16	17	23	14
3. Academic Administration									
a. Vice President									
b. Dean of Administration	3	12	12	14	10	x		x	x
c. Dean of Faculty	10	6	6	13	a	2	2	5	a
All Academic Administration	12	6	8	14	a	5	6	12	a
4. Business and Financial Administration									
a. Vice President									
b. Treasurer	4	11	13	23	8	x	x	x	x
c. Business Office	12	17	17	35	4	9	11	17	7
d. Business Manager	6	10	14	27	10	x	x	x	x
e. Comptroller or Controller	2	12	12	12	11	x	x	x	x
f. Bursar									
g. Purchasing Agent									
h. Assistant Treasurer	1	x	x	x	x				
i. Personnel Officer									
All Business and Financial Administration	20	15	18	35	9	14	16	29	9
5. Staff Benefits	20	2	2	6	a	2	2	4	1
All General Administration	20	37	43	83	25	34	39	62	25
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	10	6	8	17	1	x	x	x	x
b. Dean of Men	5	3	5	10	1	5	5	8	1
c. Dean of Women	6	7	9	20	3				
d. Dean of Administration	1	x	x	x	x	x	x	x	x
e. Student Aid Office	1	x	x	x	x				
All Student Affairs Administration	18	7	9	29	1	4	4	8	1
2. Admissions	11	11	19	66	4	17	22	42	7
3. Registrar or Recorder	19	8	8	19	3	7	8	15	4
4. Placement Office	3	4	4	7	a	x	x	x	x
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	2	1	1	1	1	x	x	x	x
b. Guidance Program	3	1	1	1	a	x	x	x	x
c. Testing Services	3	1	1	1	a	x	x	x	x
All Student Advisors, Guidance Program and Testing Services	7	1	1	1	a	1	1	1	1
6. Student Organizations and Activities	11	4	5	12	a	7	7	12	a
7. Chapel	11	2	2	6	a	2	3	6	1
8. Health or Infirmary Service	18	7	9	38	3	8	7	9	5
9. Staff Benefits	17	1	1	2	a	1	1	2	a
10. Other	2	a	a	a	a				
All Student Services	20	28	40	100	10	32	41	79	25
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

200 TO 600 (in thousands of dollars) **EXHIBIT XXIX**

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
a	a	a	a	1	1	2	a	1. Governing Board or Trustees
								2. Chief Administrative Office
17	17	24	13	15	18	32	11	a. President
								b. Vice President
								c. Dean of Administration
17	17	24	13	15	18	32	11	**All Chief Administration**
								3. Academic Administration
x	x	x	x					a. Vice President
				x	x	x	x	b. Dean of Administration
9	9	13	6	3	4	6	3	c. Dean of Faculty
11	10	14	6	5	6	12	3	**All Academic Administration**
								4. Business and Financial Administration
								a. Vice President
10	10	11	8					b. Treasurer
18	18	26	10	18	20	35	4	c. Business Office
10	15	27	10	11	11	11	11	d. Business Manager
				x	x	x	x	e. Comptroller or Controller
								f. Bursar
								g. Purchasing Agent
x	x	x	x					h. Assistant Treasurer
								i. Personnel Officer
18	19	30	10	16	18	35	11	**All Business and Financial Administration**
2	3	6	2	1	1	2	a	5. Staff Benefits
43	45	65	27	38	43	83	28	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
10	9	14	5	5	7	17	1	a. Dean of Students
				3	5	10	1	b. Dean of Men
13	13	20	7	5	7	15	3	c. Dean of Women
								d. Dean of Administration
	x							e. Student Aid Office
10	12	29	5	8	10	25	1	**All Student Affairs Administration**
12	21	66	4	8	8	9	8	2. Admissions
9	8	12	3	9	10	19	5	3. Registrar or Recorder
5	5	7	4					4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
x	x	x	x					a. Student Advisors
				a	a	1	a	b. Guidance Program
				a	a	1	a	c. Testing Services
x	x	x	x	1	a	1	a	**All Student Advisors, Guidance Program and Testing Services**
5	5	8	a	3	4	8	a	6. Student Organizations and Activities
3	2	3	1	1	1	2	a	7. Chapel
7	11	38	3	7	7	15	3	8. Health or Infirmary Service
1	1	2	a	a	a	2	a	9. Staff Benefits
				a	a	a	a	10. Other
35	49	100	24	23	31	61	10	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	14	3	3	7	1	2	2	3	1
b. Public Relations and Information	16	5	7	19	a	6	8	19	a
c. Campus Information Bureau									
All Publicity, Public Relations and Information	19	6	8	19	2	6	9	19	2
2. Publications									
a. Catalogs	17	2	3	6	1	2	2	4	2
b. Others	18	1	3	12	a	2	2	3	a
All Publications	19	4	5	17	a	4	4	6	2
3. Development									
a. Vice President	1	x	x	x	x	x	x	x	x
b. Development Office	7	14	13	26	1	22	17	26	2
All Development	7	14	14	26	1	22	20	26	11
4. Alumni Office	13	6	9	23	a	16	13	19	3
5. Staff Benefits	12	a	a	1	a	a	a	1	a
All Public Services and Information	20	18	23	59	5	26	33	59	7
E. General Institutional									
1. Telephone and Telegraph	16	3	5	14	1	3	3	4	2
2. Post Office	7	1	2	4	a	1	1	1	a
3. Office Services	5	3	3	5	1	3	3	5	1
4. Entertainment of College Guests	14	2	2	5	a	2	3	5	1
5. Staff Recruitment Travel	9	1	2	3	a	2	1	2	a
6. Audit (External)	19	1	1	2	a	2	1	2	1
7. Legal and Other Professional Fees (External)	4	a	1	2	a	x	x	x	x
8. Insurance Premiums	16	1	1	9	a	1	1	2	a
9. Commencement	20	1	1	6	a	1	2	6	1
10. Concerts and Lectures	14	2	2	9	a	2	2	3	a
11. Convocations	5	a	1	2	a	x	x	x	x
12. Investment Counsel and Custody Fees (External)	7	2	4	10	1	9	9	10	7
13. Bad Debts	6	1	7	1	a	6	6	11	1
14. Interest on Current Funds Borrowed	9	2	2	6	a	x	x	x	x
15. Membership Fees	19	1	1	2	a	1	1	2	a
16. Publication Subsidies	1	x	x	x	x	x	x	x	x
17. Staff Benefits	8	a	1	3	a	a	1	2	a
18. Other	7	1	3	8	a	x	x	x	x
All General Institutional	20	15	15	50	5	21	23	38	9
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	20	149	130	292	78	152	179	231	133
b. Clerical and Supporting Services Salaries	13	3	5	19	1	3	4	8	2
c. Student Wages	17	2	3	12	1	3	3	4	1
d. Supplies and Expense	20	12	11	50	4	13	13	17	8
e. Equipment-Instruction (Newly Acquired)	13	3	3	15	a	3	3	6	a
f. Staff Benefits	19	9	8	21	2	10	13	20	7
g. Carnegie Foundation and Other Grants for Retirement									
2. Specialized Educational Activities	7	14	12	24	1	x	x	x	x
All Instruction, Departmental Research and Specialized Educational Activities	20	180	161	357	85	181	213	281	151

a - Less than .05% *x - Only one college reporting*

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
2	2	4	1	5	4	7	1	a. Publicity
8	8	16	1	3	4	10	1	b. Public Relations and Information
								c. Campus Information Bureau
6	7	16	2	8	7	15	3	**All Publicity, Public Relations and Information**
								2. Publications
3	3	6	1	2	2	3	1	a. Catalogs
1	4	12	a	1	2	5	a	b. Others
6	7	17	2	2	4	7	a	**All Publications**
								3. Development
								a. Vice President
13	13	25	1	8	8	14	3	b. Development Office
13	13	25	1	8	8	14	3	**All Development**
6	9	23	1	5	7	15	a	4. Alumni Office
a	a	1	a	a	a	a	a	5. Staff Benefits
19	22	56	5	10	16	40	5	**All Public Services and Information**
								E. General Institutional
2	7	14	1	3	4	9	1	1. Telephone and Telegraph
x	x	x	x	3	2	4	1	2. Post Office
x	x	x	x	2	2	3	2	3. Office Services
2	2	3	1	1	1	4	a	4. Entertainment of College Guests
1	1	3	a	2	2	4	a	5. Staff Recruitment Travel
1	1	2	a	1	1	1	1	6. Audit (External)
x	x	x	x	a	a	1	a	7. Legal and Other Professional Fees (External)
1	2	9	1	a	1	1	a	8. Insurance Premiums
1	2	4	a	1	1	2	a	9. Commencement
2	3	9	a	2	2	3	1	10. Concerts and Lectures
x	x	x	x	a	1	2	a	11. Convocations
3	3	5	1	1	1	2	1	12. Investment Counsel and Custody Fees (External)
x	x	x	x	1	11	31	a	13. Bad Debts
3	3	5	1	1	1	2	a	14. Interest on Current Funds Borrowed
1	1	1	a	a	1	1	a	15. Membership Fees
								16. Publication Subsidies
1	1	1	1	a	1	3	a	17. Staff Benefits
4	4	8	a	a	a	a	a	18. Other
14	20	50	7	14	16	38	5	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
135	163	266	96	121	160	292	78	a. Instructional Salaries
5	6	11	3	3	7	19	1	b. Clerical and Supporting Services Salaries
2	4	12	1	4	4	9	1	c. Student Wages
10	15	50	4	9	12	29	4	d. Supplies and Expense
1	1	2	a	5	6	15	a	e. Equipment-Instruction (Newly Acquired)
11	13	21	5	7	7	20	2	f. Staff Benefits
								g. Carnegie Foundation and Other Grants for Retirement
4	7	14	4	24	21	24	15	2. Specialized Educational Activities
177	200	354	109	150	201	357	85	**All Instruction, Departmental Research and Specialized Educational Activities**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 20 COLLEGES WITH ENROLLMENT 200/600				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	4	2	2	4	2	2	2	4	2
H. Libraries									
1. Salaries and Wages	20	11	11	36	1	12	12	19	1
2. Supplies and Expense	20	1	1	4	a	1	2	3	1
3. Books	20	3	3	15	1	5	5	8	2
4. Microfilms	5	a	1	6	a				
5. Periodicals	18	1	1	5	a	1	2	3	1
6. Binding	16	1	1	2	a	1	1	1	a
7. Staff Benefits	17	1	1	2	a	1	1	1	a
All Libraries	**20**	**16**	**18**	**65**	**6**	**21**	**21**	**32**	**7**
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	19	4	6	19	2	4	7	19	3
2. Operation of Buildings	20	15	15	35	3	13	13	19	7
3. Maintenance and Repairs of Buildings	20	12	13	35	1	14	16	35	2
4. Heat, Light, Power, Water and Sewer	20	12	16	62	2	11	13	22	8
5. Grounds, Roads and Walks	17	6	8	21	a	6	10	21	3
6. Police and Watchmen	14	2	3	6	1	2	3	6	2
7. Fire and Boiler Insurance	19	3	4	11	a	3	3	5	1
8. Fire Protection and Safety Provided By College	3	9	7	10	3	6	6	9	3
9. Fire Protection and Safety Provided By Community	1	x	x	x	x	x	x	x	x
10. General Trucking	14	1	3	17	a	1	3	8	1
11. Interest and Assessments	4	4	3	5	a	x	x	x	x
12. Staff Benefits	18	1	1	4	a	1	1	4	a
All Operation and Maintenance of Educational Plant	**20**	**60**	**68**	**155**	**10**	**60**	**71**	**126**	**44**
All Educational and General	**20**	**341**	**420**	**723**	**155**	**380**	**442**	**631**	**311**

SUMMARY OF EXPENDITURES

I Educational and General	20	341	420	723	155	380	442	631	311
II Auxiliary Enterprises	20	150	186	485	54	150	181	368	82
III Student Aid	20	41	47	142	a	66	68	106	24
IV Other Educational Operations	9	13	14	37	3	x	x	x	x
V Intercollegiate Athletics	9	20	27	58	7	38	38	58	18
VI Annuity Payments (Net)	3	1	15	43	1	x	x	x	x
All Expenditures	**20**	**554**	**674**	**1,311**	**262**	**627**	**722**	**1,121**	**486**

a - Less than .05% *x - Only one college reporting*

8 WOMEN'S COLLEGES				7 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
				x	x	x	x	G. Organized Research
								H. Libraries
9	13	26	5	13	16	36	4	1. Salaries and Wages
1	1	1	a	1	1	4	a	2. Supplies and Expense
3	4	8	1	2	4	15	1	3. Books
a	a	a	a	a	2	6	a	4. Microfilms
1	1	2	a	1	2	5	1	5. Periodicals
1	1	2	a	1	1	2	a	6. Binding
1	1	2	a	a	a	1	a	7. Staff Benefits
15	**20**	**39**	**8**	**18**	**24**	**65**	**6**	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
5	7	19	3	4	5	8	2	1. Administration and Supervision
20	19	35	6	14	12	26	3	2. Operation of Buildings
10	13	22	7	13	10	17	1	3. Maintenance and Repairs of Buildings
15	22	62	9	11	12	24	2	4. Heat, Light, Power, Water and Sewer
9	9	18	1	5	4	9	a	5. Grounds, Roads and Walks
3	3	5	1	1	1	2	1	6. Police and Watchmen
3	4	6	2	2	4	11	a	7. Fire and Boiler Insurance
x	x	x	x					8. Fire Protection and Safety Provided By College
								9. Fire Protection and Safety Provided By Community
3	6	17	1	1	2	5	a	10. General Trucking
1	1	3	a	x	x	x	x	11. Interest and Assessments
1	1	4	a	1	1	3	a	12. Staff Benefits
75	**82**	**155**	**42**	**48**	**51**	**94**	**10**	**All Operation and Maintenance of Educational Plant**
394	**438**	**723**	**237**	**294**	**385**	**685**	**155**	**All Educational and General**

SUMMARY OF EXPENDITURES

394	438	723	237	294	385	685	155	I Educational and General
190	218	485	71	133	153	325	54	II Auxiliary Enterprises
27	46	142	8	39	34	66	a	III Student Aid
25	25	37	14	10	12	22	5	IV Other Educational Operations
				17	18	28	7	V Intercollegiate Athletics
22	22	43	1					VI Annuity Payments (Net)
600	**714**	**1,311**	**330**	**470**	**594**	**1,091**	**262**	**All Expenditures**

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	16	1	1	3	a	1	1	1	a
2. Chief Administrative Office									
a. President	24	22	22	47	13	27	28	47	15
b. Vice President									
c. Dean of Administration									
All Chief Administration	24	22	22	47	13	27	28	47	15
3. Academic Administration									
a. Vice President	2	6	6	8	3				
b. Dean of Administration	7	7	8	14	2				
c. Dean of Faculty	14	7	9	17	3	7	10	17	5
All Academic Administration	22	8	8	17	3	7	10	17	5
4. Business and Financial Administration									
a. Vice President	4	18	19	35	2	x	x	x	x
b. Treasurer	9	8	11	47	1	25	25	47	4
c. Business Office	17	24	23	44	4	36	36	44	29
d. Business Manager	5	9	13	32	3	x	x	x	x
e. Comptroller or Controller	2	11	11	15	7				
f. Bursar	2	6	6	8	5				
g. Purchasing Agent	2	1	1	2	1				
h. Assistant Treasurer	1	x	x	x	x				
i. Personnel Officer									
All Business and Financial Administration	24	29	28	47	9	35	33	47	9
5. Staff Benefits	23	4	4	12	1	4	6	11	2
All General Administration	24	62	63	102	34	79	74	102	34
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	9	9	9	13	6	11	10	13	6
b. Dean of Men	17	5	6	14	a	5	5	5	4
c. Dean of Women	17	6	6	12	1				
d. Dean of Administration									
e. Student Aid Office	2	4	4	6	1	4	4	6	1
All Student Affairs Administration	24	12	12	26	1	10	12	23	5
2. Admissions	18	16	20	51	2	16	18	22	15
3. Registrar or Recorder	24	9	9	14	4	12	10	14	4
4. Placement Office	10	3	6	12	a	11	10	12	6
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	6	1	1	2	1	1	1	2	1
b. Guidance Program	8	2	3	10	a	2	2	2	2
c. Testing Services	6	1	1	3	a				
All Student Advisors, Guidance Program and Testing Services	17	2	2	10	a	2	2	3	1
6. Student Organizations and Activities	14	2	6	20	1	6	6	13	1
7. Chapel	15	2	3	15	a	4	6	15	2
8. Health or Infirmary Service	23	9	12	56	1	18	23	56	6
9. Staff Benefits	21	2	2	5	a	4	3	5	a
10. Other	5	2	2	4	a	1	1	2	a
All Student Services	24	53	60	135	17	74	76	135	39
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

601 TO 1,000 (in thousands of dollars)

EXHIBIT XXX

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
				1	1	3	a	1. Governing Board or Trustees
								2. Chief Administrative Office
				19	21	34	13	a. President
								b. Vice President
								c. Dean of Administration
				19	21	34	13	**All Chief Administration**
								3. Academic Administration
				6	6	8	3	a. Vice President
				7	8	14	2	b. Dean of Administration
				7	8	14	3	c. Dean of Faculty
				8	8	14	3	**All Academic Administration**
								4. Business and Financial Administration
				5	13	32	2	a. Vice President
				8	7	12	1	b. Treasurer
				23	22	40	4	c. Business Office
				11	14	32	3	d. Business Manager
				11	11	15	7	e. Comptroller or Controller
				6	6	8	5	f. Bursar
				1	1	2	1	g. Purchasing Agent
				x	x	x	x	h. Assistant Treasurer
								i. Personnel Officer
				25	27	44	15	**All Business and Financial Administration**
				3	4	12	1	5. Staff Benefits
				59	60	89	37	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
				9	9	12	7	a. Dean of Students
				6	6	14	a	b. Dean of Men
				6	6	12	1	c. Dean of Women
								d. Dean of Administration
								e. Student Aid Office
				12	12	26	1	**All Student Affairs Administration**
				16	21	51	2	2. Admissions
				9	9	14	5	3. Registrar or Recorder
				3	4	11	a	4. Placement Office
				2	2	10	a	5. Student Advisors, Guidance Program and Testing Services
				1	1	2	1	a. Student Advisors
				2	3	10	a	b. Guidance Program
				1	1	3	a	c. Testing Services
				2	2	10	a	**All Student Advisors, Guidance Program and Testing Services**
				2	6	20	1	6. Student Organizations and Activities
				1	2	8	a	7. Chapel
				8	9	23	1	8. Health or Infirmary Service
				1	1	3	a	9. Staff Benefits
				2	2	4	1	10. Other
				46	55	106	17	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a - Less than .05% *x - Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	11	5	6	12	3	x	x	x	x
b. Public Relations and Information	19	8	9	22	1	9	10	22	1
c. Campus Information Bureau	1	x	x	x	x	x	x	x	x
All Publicity, Public Relations and Information	24	8	10	22	1	9	11	22	1
2. Publications									
a. Catalogs	24	2	4	12	1	4	4	7	2
b. Others	18	2	5	29	1	4	4	8	1
All Publications	24	5	7	36	2	5	6	11	2
3. Development									
a. Vice President	2	8	8	14	2				
b. Development Office	11	18	19	38	6	17	18	26	9
All Development	13	17	17	38	2	17	18	26	9
4. Alumni Office	22	14	16	56	2	28	28	56	6
5. Staff Benefits	19	1	1	3	a	2	1	2	a
All Public Services and Information	24	35	41	98	8	63	61	98	27
E. General Institutional									
1. Telephone and Telegraph	18	6	6	14	1	7	6	8	4
2. Post Office	8	2	2	4	1	x	x	x	x
3. Office Services	12	2	3	10	a	4	5	10	1
4. Entertainment of College Guests	20	1	2	6	a	3	3	5	a
5. Staff Recruitment Travel	15	1	1	2	a	1	1	2	a
6. Audit (External)	24	1	2	5	a	2	2	5	1
7. Legal and Other Professional Fees (External)	10	a	2	10	a	1	4	10	a
8. Insurance Premiums	20	1	1	4	a	2	2	4	1
9. Commencement	24	2	2	5	a	3	3	5	1
10. Concerts and Lectures	17	3	4	10	a	2	2	3	2
11. Convocations	9	1	1	2	a	x	x	x	x
12. Investment Counsel and Custody Fees (External)	14	3	5	18	a	5	8	18	3
13. Bad Debts	12	2	2	6	1	2	2	2	1
14. Interest on Current Funds Borrowed	10	a	2	7	a	x	x	x	x
15. Membership Fees	22	1	1	1	a	1	1	1	1
16. Publication Subsidies	1	x	x	x	x	x	x	x	x
17. Staff Benefits	7	a	2	7	a	x	x	x	x
18. Other	11	3	3	9	a	3	4	7	2
All General Institutional	24	19	25	74	7	31	32	63	12
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	24	289	279	576	129	351	349	576	136
b. Clerical and Supporting Services Salaries	17	8	12	49	1	23	28	45	15
c. Student Wages	21	6	6	19	1	6	6	10	1
d. Supplies and Expense	24	21	24	63	3	22	22	41	3
e. Equipment-Instruction (Newly Acquired)	12	5	6	11	1	x	x	x	x
f. Staff Benefits	24	17	20	87	5	20	34	87	16
g. Carnegie Foundation and Other Grants for Retirement	8	8	9	18	6	8	11	18	6
2. Specialized Educational Activities	6	8	9	15	2	4	7	15	2
All Instruction, Departmental Research and Specialized Educational Activities	24	335	345	795	159	430	440	795	162

a – Less than .05% *x – Only one college reporting*

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
				5	6	12	3	a. Publicity
				7	9	19	2	b. Public Relations and Information
								c. Campus Information Bureau
				8	10	19	3	**All Publicity, Public Relations and Information**
								2. Publications
				3	4	12	1	a. Catalogs
				2	5	29	1	b. Others
				5	7	36	2	**All Publications**
								3. Development
				8	8	14	2	a. Vice President
				18	19	38	6	b. Development Office
				17	17	38	2	**All Development**
				12	12	21	2	4. Alumni Office
				a	1	3	a	5. Staff Benefits
				31	36	81	8	**All Public Services and Information**
								E. General Institutional
				6	6	14	1	1. Telephone and Telegraph
				2	2	4	1	2. Post Office
				2	2	4	a	3. Office Services
				1	1	6	a	4. Entertainment of College Guests
				1	1	2	a	5. Staff Recruitment Travel
				1	1	3	a	6. Audit (External)
				a	1	5	a	7. Legal and Other Professional Fees (External)
				1	1	3	a	8. Insurance Premiums
				2	2	5	a	9. Commencement
				3	4	10	a	10. Concerts and Lectures
				1	1	2	1	11. Convocations
				3	4	14	a	12. Investment Counsel and Custody Fees (External)
				2	2	6	1	13. Bad Debts
				a	2	7	a	14. Interest on Current Funds Borrowed
				1	1	1	a	15. Membership Fees
								16. Publication Subsidies
				a	2	7	a	17. Staff Benefits
				2	3	9	a	18. Other
				18	23	74	7	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
				257	260	506	129	a. Instructional Salaries
				5	8	49	1	b. Clerical and Supporting Services Salaries
				5	7	19	2	c. Student Wages
				20	25	63	10	d. Supplies and Expense
				5	6	11	1	e. Equipment-Instruction (Newly Acquired)
				17	17	41	5	f. Staff Benefits
				8	8	11	6	g. Carnegie Foundation and Other Grants for Retirement
				10	8	13	5	2. Specialized Educational Activities
				324	320	658	159	**All Instruction, Departmental Research and Specialized Educational Activities**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 24 COLLEGES WITH ENROLLMENT 601/1,000				5 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	10	4	9	37	a	4	4	4	4
H. Libraries									
1. Salaries and Wages	24	19	21	53	6	31	25	39	6
2. Supplies and Expense	24	1	2	4	a	4	3	4	a
3. Books	23	6	7	14	2	8	8	12	3
4. Microfilms	4	a	a	a	a	x	x	x	x
5. Periodicals	23	2	3	10	a	4	4	10	1
6. Binding	20	1	1	4	a	3	2	4	1
7. Staff Benefits	18	1	1	4	a	2	2	4	a
All Libraries	**24**	**31**	**34**	**78**	**8**	**52**	**44**	**73**	**12**
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	24	7	8	27	1	9	14	27	4
2. Operation of Buildings	24	27	28	61	6	33	35	61	15
3. Maintenance and Repairs of Buildings	24	26	32	109	5	47	38	63	11
4. Heat, Light, Power, Water and Sewer	24	22	25	71	2	49	40	71	3
5. Grounds, Roads and Walks	21	12	13	36	a	23	22	36	a
6. Police and Watchmen	17	3	5	15	1	8	8	15	3
7. Fire and Boiler Insurance	23	6	6	10	2	6	6	9	3
8. Fire Protection and Safety Provided By College	1	x	x	x	x				
9. Fire Protection and Safety Provided By Community	3	2	2	3	1	x	x	x	x
10. General Trucking	19	2	3	19	a	2	4	10	1
11. Interest and Assessments	5	6	7	15	2	4	3	5	2
12. Staff Benefits	22	2	3	11	a	6	6	11	2
All Operation and Maintenance of Educational Plant	**24**	**107**	**121**	**279**	**47**	**203**	**174**	**279**	**60**
All Educational and General	**24**	**654**	**693**	**1, 549**	**300**	**999**	**904**	**1, 549**	**346**

SUMMARY OF EXPENDITURES

I Educational and General	24	654	693	1, 549	300	999	904	1, 549	346
II Auxiliary Enterprises	24	298	351	1, 126	22	356	337	466	179
III Student Aid	24	68	74	196	25	95	110	196	36
IV Other Educational Operations	14	26	33	74	1	38	34	46	17
V Intercollegiate Athletics	24	25	40	163	3	89	97	163	59
VI Annuity Payments (Net)	6	1	3	9	a	x	x	x	x
All Expenditures	**24**	**1, 170**	**1, 175**	**2, 267**	**491**	**1, 523**	**1, 452**	**2, 267**	**678**

a – Less than .05% *x – Only one college reporting*

NO WOMEN'S COLLEGES				19 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
				6	11	37	a	G. Organized Research
								H. Libraries
				16	21	53	6	1. Salaries and Wages
				1	2	4	a	2. Supplies and Expense
				6	7	14	2	3. Books
				a	a	a	a	4. Microfilms
				2	2	5	a	5. Periodicals
				1	1	2	a	6. Binding
				1	1	2	a	7. Staff Benefits
				26	**31**	**78**	**8**	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
				5	7	22	1	1. Administration and Supervision
				25	26	45	6	2. Operation of Buildings
				23	30	109	5	3. Maintenance and Repairs of Buildings
				21	22	61	2	4. Heat, Light, Power, Water and Sewer
				11	11	21	a	5. Grounds, Roads and Walks
				2	4	12	1	6. Police and Watchmen
				6	6	10	2	7. Fire and Boiler Insurance
				x	x	x	x	8. Fire Protection and Safety Provided By College
				1	1	2	1	9. Fire Protection and Safety Provided By Community
				1	3	19	a	10. General Trucking
				7	9	15	6	11. Interest and Assessments
				1	2	7	a	12. Staff Benefits
				105	107	214	47	**All Operation and Maintenance of Educational Plant**
				652	638	1,265	300	**All Educational and General**

SUMMARY OF EXPENDITURES

				652	638	1,265	300	I Educational and General
				253	355	1,127	22	II Auxiliary Enterprises
				46	65	133	25	III Student Aid
				21	32	74	1	IV Other Educational Operations
				23	25	58	3	V Intercollegiate Athletics
				1	4	9	a	VI Annuity Payments (Net)
				1,025	1,102	2,200	491	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 1001/1400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	6	1	1	4	a				
2. Chief Administrative Office									
a. President	10	21	20	28	10				
b. Vice President									
c. Dean of Administration									
All Chief Administration	10	21	20	28	13				
3. Academic Administration									
a. Vice President	2	7	7	12	1				
b. Dean of Administration	1	x	x	x	x				
c. Dean of Faculty	6	9	11	21	6				
All Academic Administration	9	11	10	21	1				
4. Business and Financial Administration									
a. Vice President	1	x	x	x	x				
b. Treasurer	2	29	29	35	23				
c. Business Office	3	22	27	39	19				
d. Business Manager	6	19	17	26	7				
e. Comptroller or Controller	4	23	22	29	14				
f. Bursar	2	9	9	12	6				
g. Purchasing Agent	1	x	x	x	x				
h. Assistant Treasurer	1	x	x	x	x				
i. Personnel Officer									
All Business and Financial Administration	10	39	38	56	22				
5. Staff Benefits	9	3	3	7	2				
All General Administration	10	75	71	95	44				
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	1	x	x	x	x				
b. Dean of Men	9	8	8	12	4				
c. Dean of Women	10	9	8	10	5				
d. Dean of Administration									
e. Student Aid Office	2	1	1	2	a				
All Student Affairs Administration	10	19	18	42	6				
2. Admissions	9	16	17	27	5				
3. Registrar or Recorder	10	15	16	23	10				
4. Placement Office	7	4	4	7	1				
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	2	4	4	9	a				
b. Guidance Program	4	4	6	15	a				
c. Testing Services	5	2	6	14	a				
All Student Advisors, Guidance Program and Testing Services	8	8	7	15	a				
6. Student Organizations and Activities	8	14	14	32	a				
7. Chapel	9	3	3	6	a				
8. Health or Infirmary Service	9	15	20	39	10				
9. Staff Benefits	9	3	3	5	1				
10. Other									
All Student Services	10	91	91	110	54				
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

1,001 TO 1,400 (in thousands of dollars) EXHIBIT XXXI

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
				1	1	4	a	1. Governing Board or Trustees
								2. Chief Administrative Office
				21	20	28	13	a. President
								b. Vice President
								c. Dean of Administration
				21	20	28	13	**All Chief Administration**
								3. Academic Administration
				7	7	12	1	a. Vice President
				x	x	x	x	b. Dean of Administration
				9	11	21	6	c. Dean of Faculty
				11	10	21	1	**All Academic Administration**
								4. Business and Financial Administration
				x	x	x	x	a. Vice President
				29	29	35	23	b. Treasurer
				22	27	39	19	c. Business Office
				19	17	26	7	d. Business Manager
				23	22	29	14	e. Comptroller or Controller
				9	9	12	6	f. Bursar
				x	x	x	x	g. Purchasing Agent
				x	x	x	x	h. Assistant Treasurer
								i. Personnel Officer
				39	38	56	22	**All Business and Financial Administration**
				3	3	7	2	5. Staff Benefits
				75	71	95	44	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
				x	x	x	x	a. Dean of Students
				8	8	12	4	b. Dean of Men
				9	8	10	5	c. Dean of Women
								d. Dean of Administration
				1	1	2	a	e. Student Aid Office
				19	18	42	6	**All Student Affairs Administration**
				16	17	27	5	2. Admissions
				15	16	23	10	3. Registrar or Recorder
				4	4	7	1	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
				4	4	9	a	a. Student Advisors
				4	6	15	a	b. Guidance Program
				2	6	14	a	c. Testing Services
				8	7	15	a	**All Student Advisors, Guidance Program and Testing Services**
				14	14	32	a	6. Student Organizations and Activities
				3	3	6	a	7. Chapel
				15	20	39	10	8. Health or Infirmary Service
				3	3	5	1	9. Staff Benefits
								10. Other
				91	91	110	54	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES ENROLLMENT 1,001/1,400				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	4	2	4	10	2				
b. Public Relations and Information	9	13	10	18	a				
c. Campus Information Bureau									
All Publicity, Public Relations and Information	10	13	10	18	a				
2. Publications									
a. Catalogs	10	4	4	6	2				
b. Others	8	4	5	19	1				
All Publications	10	7	8	22	2				
3. Development									
a. Vice President									
b. Development Office	9	25	24	49	2				
All Development	9	25	24	49	2				
4. Alumni Office	9	16	16	28	3				
5. Staff Benefits	8	1	1	3	a				
All Public Services and Information	10	59	55	91	17				
E. General Institutional									
1. Telephone and Telegraph	10	7	7	10	3				
2. Post Office	7	2	4	8	a				
3. Office Services	4	5	5	7	4				
4. Entertainment of College Guests	8	1	2	4	a				
5. Staff Recruitment Travel	6	1	2	4	a				
6. Audit (External)	8	2	3	4	a				
7. Legal and Other Professional Fees (External)	5	a	a	1	a				
8. Insurance Premiums	10	1	2	5	a				
9. Commencement	10	2	2	4	1				
10. Concerts and Lectures	9	4	3	5	a				
11. Convocations	7	1	1	3	a				
12. Investment Counsel and Custody Fees (External)	7	4	6	19	2				
13. Bad Debts	5	1	1	3	a				
14. Interest on Current Funds Borrowed	3	3	4	6	3				
15. Membership Fees	10	1	1	1	a				
16. Publication Subsidies	2	1	1	1	a				
17. Staff Benefits	9	a	3	19	a				
18. Other	4	1	1	2	a				
All General Institutional	10	33	33	66	16				
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	10	371	381	602	270				
b. Clerical and Supporting Services Salaries	10	10	11	27	2				
c. Student Wages	10	7	8	20	1				
d. Supplies and Expense	10	33	34	72	10				
e. Equipment-Instruction (Newly Acquired)	6	9	10	20	3				
f. Staff Benefits	9	22	26	47	15				
g. Carnegie Foundation and Other Grants for Retirement	3	9	8	11	3				
2. Specialized Educational Activities	5	7	14	33	2				
All Instruction, Departmental Research and Specialized Educational Activities	10	475	472	685	301				

a - Less than .05% *x - Only one college reporting*

1,001 TO 1,400 (in thousands of dollars) EXHIBIT XXXI *continued*

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
				2	4	10	2	a. Publicity
				13	10	18	a	b. Public Relations and Information
								c. Campus Information Bureau
				13	10	18	a	**All Publicity, Public Relations and Information**
								2. Publications
				4	4	6	2	a. Catalogs
				4	5	19	1	b. Others
				7	8	22	2	**All Publications**
								3. Development
								a. Vice President
				25	24	49	2	b. Development Office
				25	24	49	2	**All Development**
				16	16	28	3	4. Alumni Office
				1	1	3	a	5. Staff Benefits
				59	55	91	17	**All Public Services and Information**
								E. General Institutional
				7	7	10	3	1. Telephone and Telegraph
				2	4	8	a	2. Post Office
				5	5	7	4	3. Office Services
				1	2	4	a	4. Entertainment of College Guests
				1	2	4	a	5. Staff Recruitment Travel
				2	3	4	a	6. Audit (External)
				a	a	1	a	7. Legal and Other Professional Fees (External)
				1	2	5	a	8. Insurance Premiums
				2	2	4	1	9. Commencement
				4	3	5	a	10. Concerts and Lectures
				1	1	3	a	11. Convocations
				4	6	19	2	12. Investment Counsel and Custody Fees (External)
				1	1	3	a	13. Bad Debts
				3	4	6	3	14. Interest on Current Funds Borrowed
				1	1	1	a	15. Membership Fees
				1	1	1	a	16. Publication Subsidies
				a	3	19	a	17. Staff Benefits
				1	1	2	a	18. Other
				33	33	66	16	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
				371	381	602	270	a. Instructional Salaries
				10	11	27	2	b. Clerical and Supporting Services Salaries
				7	8	20	1	c. Student Wages
				33	34	72	10	d. Supplies and Expense
				9	10	20	3	e. Equipment-Instruction (Newly Acquired)
				22	26	47	15	f. Staff Benefits
				9	8	11	3	g. Carnegie Foundation and Other Grants for Retirement
				7	14	33	2	2. Specialized Educational Activities
				475	472	685	301	**All Instruction, Departmental Research and Specialized Educational Activities**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 10 COLLEGES WITH ENROLLMENT 11001/14001				NO MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	4	16	16	28	5				
H. Libraries									
1. Salaries and Wages	10	30	30	46	18				
2. Supplies and Expense	10	2	3	11	1				
3. Books	10	8	10	24	5				
4. Microfilms	3	a	1	2	a				
5. Periodicals	8	2	3	5	1				
6. Binding	9	1	1	2	a				
7. Staff Benefits	8	1	1	3	a				
All Libraries	10	52	49	75	26				
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	9	8	8	17	4				
2. Operation of Buildings	10	38	37	51	20				
3. Maintenance and Repairs of Buildings	10	32	29	54	2				
4. Heat, Light, Power, Water and Sewer	10	39	35	57	11				
5. Grounds, Roads and Walks	10	10	18	54	1				
6. Police and Watchmen	9	4	5	11	2				
7. Fire and Boiler Insurance	8	4	4	6	2				
8. Fire Protection and Safety Provided By College	1	x	x	x	x				
9. Fire Protection and Safety Provided By Community	3	1	3	7	1				
10. General Trucking	8	3	7	19	1				
11. Interest and Assessments	2	3	3	4	2				
12. Staff Benefits	10	2	4	11	a				
All Operation and Maintenance of Educational Plant	10	138	145	227	81				
All Educational and General	10	965	924	1,115	557				

SUMMARY OF EXPENDITURES

I Educational and General	10	965	924	1,115	557				
II Auxiliary Enterprises	10	432	794	3,612	292				
III Student Aid	9	82	82	137	32				
IV Other Educational Operations	8	36	47	133	6				
V Intercollegiate Athletics	10	46	58	106	9				
VI Annuity Payments (Net)	2	1	1	1	1				
All Expenditures	10	1,646	1,887	4,684	957				

a - Less than .05% *x - Only one college reporting*

NO WOMEN'S COLLEGES				10 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
				16	16	28	5	G. Organized Research
								H. Libraries
				30	30	46	18	1. Salaries and Wages
				2	3	11	1	2. Supplies and Expense
				8	10	24	5	3. Books
				a	1	2	a	4. Microfilms
				2	3	5	1	5. Periodicals
				1	1	2	a	6. Binding
				1	1	3	a	7. Staff Benefits
				52	**49**	**75**	**26**	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
				8	8	17	4	1. Administration and Supervision
				38	37	51	20	2. Operation of Buildings
				32	29	54	2	3. Maintenance and Repairs of Buildings
				39	35	57	11	4. Heat, Light, Power, Water and Sewer
				10	18	54	1	5. Grounds, Roads and Walks
				4	5	11	2	6. Police and Watchmen
				4	4	6	2	7. Fire and Boiler Insurance
				x	x	x	x	8. Fire Protection and Safety Provided By College
				1	3	7	1	9. Fire Protection and Safety Provided By Community
				3	7	19	1	10. General Trucking
				3	3	4	2	11. Interest and Assessments
				2	4	11	a	12. Staff Benefits
				138	**145**	**227**	**81**	**All Operation and Maintenance of Educational Plant**
				965	**924**	**1,115**	**557**	**All Educational and General**

SUMMARY OF EXPENDITURES

				965	924	1,115	557	I Educational and General
				432	794	3,612	292	II Auxiliary Enterprises
				82	82	137	32	III Student Aid
				36	47	133	6	IV Other Educational Operations
				46	58	106	9	V Intercollegiate Athletics
				1	1	1	1	VI Annuity Payments (Net)
				1,646	**1,887**	**4,684**	**957**	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1,401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
I EDUCATIONAL AND GENERAL									
A. General Administration									
1. Governing Board or Trustees	6	2	2	5	1				
2. Chief Administrative Office									
a. President	6	31	31	40	22				
b. Vice President									
c. Dean of Administration									
All Chief Administration	16	31	31	40	22				
3. Academic Administration									
a. Vice President									
b. Dean of Administration									
c. Dean of Faculty	4	11	10	12	7				
All Academic Administration	4	11	10	12	7				
4. Business and Financial Administration									
a. Vice President									
b. Treasurer	3	36	36	56	17				
c. Business Office	1	x	x	x	x				
d. Business Manager	2	18	18	23	13				
e. Comptroller or Controller	3	36	36	43	26				
f. Bursar									
g. Purchasing Agent	2	8	8	12	4				
h. Assistant Treasurer									
i. Personnel Officer	2	10	10	13	8				
All Business and Financial Administration	6	63	59	97	26				
5. Staff Benefits	6	12	12	22	6				
All General Administration	6	111	111	145	78				
B. Student Services									
1. Administration of Student Affairs									
a. Dean of Students	3	23	30	45	22				
b. Dean of Men	2	20	19	21	18				
c. Dean of Women	4	14	15	23	7				
d. Dean of Administration									
e. Student Aid Office	1	x	x	x	x				
All Student Affairs Administration	6	30	33	52	22				
2. Admissions	6	26	30	39	24				
3. Registrar or Recorder	6	17	16	24	7				
4. Placement Office	5	14	15	22	8				
5. Student Advisors, Guidance Program and Testing Services									
a. Student Advisors	4	7	7	13	2				
b. Guidance Program	1	x	x	x	x				
c. Testing Services	2	9	9	12	5				
All Student Advisors, Guidance Program and Testing Services	4	13	12	18	5				
6. Student Organizations and Activities	3	16	16	22	10				
7. Chapel	6	5	6	13	1				
8. Health or Infirmary Service	6	64	71	148	24				
9. Staff Benefits	5	4	7	17	2				
10. Other	2	2	2	4	a				
All Student Services	6	232	190	252	137				
C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*									

a – Less than .05% *x – Only one college reporting*

1,401 AND UP (in thousands of dollars) EXHIBIT XXXII

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								I EDUCATIONAL AND GENERAL
								A. General Administration
3	3	4	1	1	1	1	1	1. Governing Board or Trustees
								2. Chief Administrative Office
36	33	40	25	26	26	30	22	a. President
								b. Vice President
								c. Dean of Administration
36	**33**	**40**	**25**	**26**	**26**	**30**	**22**	**All Chief Administration**
								3. Academic Administration
								a. Vice President
								b. Dean of Administration
12	12	12	12	x	x	x	x	c. Dean of Faculty
12	**12**	**12**	**12**	**x**	**x**	**x**	**x**	**All Academic Administration**
								4. Business and Financial Administration
								a. Vice President
36	36	56	17					b. Treasurer
				x	x	x	x	c. Business Office
18	18	23	13					d. Business Manager
40	40	43	36	x	x	x	x	e. Comptroller or Controller
								f. Bursar
8	8	12	4					g. Purchasing Agent
								h. Assistant Treasurer
10	10	13	8					i. Personnel Officer
68	**75**	**97**	**59**	**46**	**46**	**67**	**26**	**All Business and Financial Administration**
12	12	16	8	17	17	22	11	5. Staff Benefits
136	**131**	**145**	**111**	**95**	**95**	**112**	**78**	**All General Administration**
								B. Student Services
								1. Administration of Student Affairs
34	34	45	23					a. Dean of Students
				20	20	21	18	b. Dean of Men
15	15	23	7	14	14	19	10	c. Dean of Women
								d. Dean of Administration
x	x	x	x					e. Student Aid Office
33	**36**	**52**	**23**	**34**	**34**	**40**	**27**	**All Student Affairs Administration**
25	25	25	24	33	33	39	27	2. Admissions
14	15	20	11	22	22	24	20	3. Registrar or Recorder
21	19	22	14	x	x	x	x	4. Placement Office
								5. Student Advisors, Guidance Program and Testing Services
7	7	10	5	7	7	13	2	a. Student Advisors
				x	x	x	x	b. Guidance Program
				8	8	12	5	c. Testing Services
7	**7**	**10**	**5**	**17**	**17**	**18**	**17**	**All Student Advisors, Guidance Program and Testing Services**
13	13	16	10					6. Student Organizations and Activities
4	4	7	1	4	4	7	2	7. Chapel
97	111	148	89	34	34	40	28	8. Health or Infirmary Service
9	14	17	4	x	x	x	x	9. Staff Benefits
x	x	x	x	x	x	x	x	10. Other
244	**234**	**252**	**207**	**152**	**152**	**157**	**147**	**All Student Services**
								C. Staff Benefits *(Staff benefits have been assigned to activities and departments through which base compensation was paid.)*

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1,401-UP				1 MEN'S COLLEGES			
		Median	Average	High	Low	Median	Average	High	Low
D. Public Services and Information									
1. Publicity, Public Relations and Information									
a. Publicity	4	14	14	20	1				
b. Public Relations and Information	3	17	19	25	16				
c. Campus Information Bureau	2	4	4	5	2				
All Publicity, Public Relations and Information	6	22	20	35	5				
2. Publications									
a. Catalogs	6	8	7	9	4				
b. Others	4	6	6	8	2				
All Publications	6	10	11	16	6				
3. Development									
a. Vice President									
b. Development Office	6	23	25	51	a				
All Development	6	23	25	51	a				
4. Alumni Office	4	27	25	39	7				
5. Staff Benefits	5	3	2	4	a				
All Public Services and Information	6	75	74	104	41				
E. General Institutional									
1. Telephone and Telegraph	6	19	20	34	4				
2. Post Office	3	3	3	6	2				
3. Office Services	6	7	7	14	2				
4. Entertainment of College Guests	5	5	6	16	a				
5. Staff Recruitment Travel	5	2	2	3	1				
6. Audit (External)	6	4	4	5	2				
7. Legal and Other Professional Fees (External)	5	2	3	9	1				
8. Insurance Premiums	6	3	4	9	1				
9. Commencement	6	6	6	11	3				
10. Concerts and Lectures	5	5	5	10	a				
11. Convocations	2	a	a	a	a				
12. Investment Counsel and Custody Fees (External)	5	2	4	14	1				
13. Bad Debts	1	x	x	x	x				
14. Interest on Current Funds Borrowed	2	3	3	6	a				
15. Membership Fees	6	1	1	3	1				
16. Publication Subsidies	1	x	x	x	x				
17. Staff Benefits	5	1	2	6	a				
18. Other	5	5	6	13	3				
All General Institutional	6	63	71	113	47				
F. Instruction, Departmental Research and Specialized Educational Activities									
1. Instruction and Departmental Research									
a. Instructional Salaries	6	717	767	1,094	566				
b. Clerical and Supporting Services Salaries	5	31	46	91	21				
c. Student Wages	3	7	10	17	5				
d. Supplies and Expense	6	76	87	179	41				
e. Equipment-Instruction (Newly Acquired)	3	15	13	17	7				
f. Staff Benefits	6	59	65	147	26				
g. Carnegie Foundation and Other Grants for Retirement	4	28	33	43	26				
2. Specialized Educational Activities	3	2	35	103	a				
All Instruction, Departmental Research and Specialized Educational Activities	6	933	1,009	1,490	711				

a – Less than .05% *x – Only one college reporting*

1,401 AND UP (in thousands of dollars) EXHIBIT XXXII *continued*

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
								D. Public Services and Information
								1. Publicity, Public Relations and Information
11	10	20	1	14	14	18	10	a. Publicity
20	20	25	16	x	x	x	x	b. Public Relations and Information
4	4	5	2					c. Campus Information Bureau
25	**23**	**25**	**19**	**23**	**23**	**35**	**10**	**All Publicity, Public Relations and Information**
								2. Publications
8	7	8	4	7	7	8	6	a. Catalogs
5	5	8	2	x	x	x	x	b. Others
11	**12**	**16**	**9**	**11**	**11**	**15**	**6**	**All Publications**
								3. Development
								a. Vice President
35	29	51	a	25	25	43	8	b. Development Office
35	**29**	**51**	**a**	**25**	**25**	**43**	**8**	**All Development**
x	x	x	x	30	30	39	20	4. Alumni Office
3	2	3	a	x	x	x	x	5. Staff Benefits
74	**68**	**88**	**41**	**94**		**104**	**77**	**All Public Services and Information**
								E. General Institutional
32	28	34	19	12	12	21	4	1. Telephone and Telegraph
4	4	6	3					2. Post Office
4	5	9	2	7	7	10	5	3. Office Services
7	8	16	3	x	x	x	x	4. Entertainment of College Guests
2	2	2	1	3	3	3	3	5. Staff Recruitment Travel
4	5	5	4	3	3	3	3	6. Audit (External)
2	3	4	2	5	5	9	1	7. Legal and Other Professional Fees (External)
5	5	9	2	2	2	3	2	8. Insurance Premiums
5	6	11	3	5	5	6	4	9. Commencement
5	6	10	2	3	3	6	a	10. Concerts and Lectures
x	x	x	x	x	x	x	x	11. Convocations
4	7	14	2	x	x	x	x	12. Investment Counsel and Custody Fees (External)
				x	x	x	x	13. Bad Debts
				3	3	6	a	14. Interest on Current Funds Borrowed
2	2	3	2	1	1	1	1	15. Membership Fees
				x	x	x	x	16. Publication Subsidies
1	3	6	1	x	x	x	x	17. Staff Benefits
6	8	13	5	3	3	4	3	18. Other
89	**90**	**113**	**68**	**55**	**55**	**57**	**52**	**All General Institutional**
								F. Instruction, Departmental Research and Specialized Educational Activities
								1. Instruction and Departmental Research
910	945	1,094	832	584	584	601	566	a. Instructional Salaries
65	59	91	21	x	x	x	x	b. Clerical and Supporting Services Salaries
x	x	x	x	x	x	x	x	c. Student Wages
104	120	179	76	59	59	76	41	d. Supplies and Expense
12	12	17	7	x	x	x	x	e. Equipment-Instruction (Newly Acquired)
63	88	147	54	50	50	74	26	f. Staff Benefits
31	30	33	26	x	x	x	x	g. Carnegie Foundation and Other Grants for Retirement
52	52	103	a	x	x	x	x	2. Specialized Educational Activities
1,275	**1,286**	**1,490**	**1,099**	**742**	**742**	**767**	**715**	**All Instruction, Departmental Research and Specialized Educational Activities**

a – Less than .05% *x – Only one college reporting*

EXPENDITURE ANALYSIS IN COLLEGES WITH ENROLLMENTS OF

NAME OF ACCOUNT	Number Of Colleges Reporting	TOTAL 6 COLLEGES WITH ENROLLMENT 1401-UP				1 MEN'S COLLEGE			
		Median	Average	High	Low	Median	Average	High	Low
G. Organized Research	5	16	21	61	1				
H. Libraries									
1. Salaries and Wages	6	64	66	120	12				
2. Supplies and Expense	6	5	6	14	1				
3. Books	6	15	15	23	7				
4. Microfilms	1	x	x	x	x				
5. Periodicals	6	6	7	12	2				
6. Binding	5	2	3	6	2				
7. Staff Benefits	5	3	5	12	a				
All Libraries	**6**	**97**	**100**	**178**	**26**				
I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)									
1. Administration and Supervision	6	20	21	40	8				
2. Operation of Buildings	6	75	88	191	37				
3. Maintenance and Repairs of Buildings	6	95	86	128	35				
4. Heat, Light, Power, Water and Sewer	6	73	77	136	40				
5. Grounds, Roads and Walks	6	39	48	134	13				
6. Police and Watchmen	5	9	7	14	3				
7. Fire and Boiler Insurance	6	8	8	15	3				
8. Fire Protection and Safety Provided By College	2	a	a	1	a				
9. Fire Protection and Safety Provided By Community									
10. General Trucking	5	1	5	17	1				
11. Interest and Assessments	2	15	15	28	2				
12. Staff Benefits	6	22	26	61	3				
All Operation and Maintenance of Educational Plant	**6**	**354**	**370**	**659**	**197**				
All Educational and General	**6**	**1, 766**	**1, 943**	**2, 895**	**1, 335**				

SUMMARY OF EXPENDITURES

I Educational and General	6	1, 766	1, 943	2, 895	1, 335				
II Auxiliary Enterprises	6	1, 112	1, 097	1, 768	346				
III Student Aid	6	259	216	303	22				
IV Other Educational Operations	3	94	63	94	1				
V Intercollegiate Athletics	3	44	64	113	36				
VI Annuity Payments (Net)	3	5	6	12	2				
All Expenditures	**6**	**3, 172**	**3, 324**	**4, 878**	**2, 076**				

a – Less than .05% *x – Only one college reporting*

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
17	30	61	12	x	x	x	x	G. Organized Research
								H. Libraries
101	102	120	87	39	39	42	35	1. Salaries and Wages
7	9	14	5	4	4	5	3	2. Supplies and Expense
22	22	23	20	9	9	11	7	3. Books
				x	x	x	x	4. Microfilms
10	10	12	8	3	3	4	2	5. Periodicals
5	5	6	5	2	2	2	2	6. Binding
6	7	12	3	x	x	x	x	7. Staff Benefits
149	**153**	**178**	**133**	**58**	**58**	**61**	**55**	**All Libraries**
								I. Operation and Maintenance of Educational Plant (Excluding Auxiliary Enterprises)
26	30	40	24	12	12	16	8	1. Administration and Supervision
92	114	191	57	75	75	76	75	2. Operation of Buildings
119	111	128	86	39	39	42	35	3. Maintenance and Repairs of Buildings
97	101	136	70	41	41	42	40	4. Heat, Light, Power, Water and Sewer
45	71	134	33	15	15	17	13	5. Grounds, Roads and Walks
11	11	14	8	3	3	4	3	6. Police and Watchmen
10	10	15	6	5	5	6	3	7. Fire and Boiler Insurance
a	a	1	a					8. Fire Protection and Safety Provided By College
								9. Fire Protection and Safety Provided By Community
9	9	17	1	1	1	1	1	10. General Trucking
15	15	28	2					11. Interest and Assessments
39	45	61	34	10	10	11	9	12. Staff Benefits
452	**507**	**659**	**410**	**201**	**201**	**206**	**197**	**All Operation and Maintenance of Educational Plant**
2,419	**2,498**	**2,895**	**2,182**	**1,392**	**1,392**	**1,450**	**1,335**	**All Educational and General**

SUMMARY OF EXPENDITURES

3 WOMEN'S COLLEGES				2 COED COLLEGES				NAME OF ACCOUNT
Median	Average	High	Low	Median	Average	High	Low	
2,419	2,498	2,895	2,182	1,392	1,392	1,450	1,335	I Educational and General
1,585	1,635	1,768	1,553	666	666	671	661	II Auxiliary Enterprises
283	288	303	279	96	96	170	22	III Student Aid
94	94	94	94	x	x	x	x	IV Other Educational Operations
				40	40	44	36	V Intercollegiate Athletics
x	x	x	x	8	8	12	5	VI Annuity Payments (Net)
4,563	**4,485**	**4,878**	**4,014**	**2,203**	**2,203**	**2,331**	**2,076**	**All Expenditures**

a – Less than .05% *x – Only one college reporting*

WORKING MANUAL DEVELOPED FOR STUDY

CURRENT INCOME CAPTIONS

I EDUCATIONAL AND GENERAL

- A. Student Fees
  - 1. Tuition - Regular Sessions
  - 2. Laboratory and Incidental

  All Student Fees
- B. Government Appropriations
  - 1. Federal Government
  - 2. State
  - 3. City or County

  All Government Appropriations
- C. Endowment Income (exclusive of scholarships and student aids)
  - 1. Unrestricted
  - 2. Restricted

  All Endowment Income
- D. Gifts And Grants (exclusive of scholarships and student aids)
  - 1. Unrestricted
    - a. Churches
    - b. Alumni
    - c. Other

    All Unrestricted
  - 2. Restricted
    - a. Churches
    - b. Alumni
    - c. Other

    All Restricted

    All Gifts and Grants
- E. Organized Activities Relating To Educational Departments
- F. Other Sources
  - 1. Contract Research
  - 2. Income from Current Funds Investments
  - 3. Rent from Educational Buildings, etc.
  - 4. Salvage Value of Materials and Equipment Sold
  - 5. Carnegie Foundation or Other Grants for Retirement
  - 6. Miscellaneous

  All Other Sources

  All Educational and General

II AUXILIARY ENTERPRISES

III STUDENT AID

IV OTHER EDUCATIONAL OPERATIONS

V INTERCOLLEGIATE ATHLETICS (including appropriate allocation of student fees, gate receipts, guarantees, income from concessions, etc.)

VI ANNUITY INCOME (NET)

CURRENT EXPENDITURE CAPTIONS

I EDUCATIONAL AND GENERAL

A. General Administration

1. Governing Board or Trustees
2. Chief Administrative Office

    a. President
    b. Vice President
    c. Dean of Administration

    All Chief Administration

3. Academic Administration

    a. Vice President
    b. Dean of Administration
    c. Dean of Faculty

    All Academic Administration

4. Business and Financial Administration

    a. Vice President
    b. Treasurer (not including investment counseling and custody)
    c. Business Office
    d. Business Manager
    e. Comptroller or Controller
    f. Bursar
    g. Purchasing Agent
    h. Assistant Treasurer
    i. Personnel Officer

    All Business And Financial Administration

5. Staff Benefits (see Item I-C Staff Benefits below and explanatory notes)

All General Administration

B. Student Services

1. Administration of Student Affairs

    a. Dean of Students
    b. Dean of Men
    c. Dean of Women
    d. Dean of Administration
    e. Student Aid Office

    All Student Affairs Administration

2. Admissions
3. Registrar or Recorder
4. Placement Office
5. Student Advisors, Guidance Program and Testing Services

    a. Student Advisors
    b. Guidance Program
    c. Testing Service

    All Student Advisors, Guidance Program and Testing Services

6. Student Organizations and Activities (cost to college only, not including agency transactions)
7. Chapel
8. Health or Infirmary Service (not including agency collections or health and accident insurance)
9. Staff Benefits
10. Other

All Student Services

C. Staff Benefits (To be reported here only as means of displaying aggregate amounts, including those applicable to auxiliary enterprises. Total to be credited by transfer to appropriate expense groups.)

1. Social Security Premiums
2. Group Insurance
3. Retirement Contract Premiums
4. Retirement Grants and Allowances
5. Workmen's Compensation
6. Grants-in-Aid (instructional cost)

All Staff Benefits

Less Transfer of entire amount
Balance to be reported as Staff Benefits - $000.00.

D. Public Services And Information

1. Publicity, Public Relations and Information
    a. Publicity
    b. Public Relations and Information
    c. Campus Information Bureau

    All Publicity, Public Relations and Information
2. Publications
    a. Catalogs
    b. Other

    All Publications
3. Development
    a. Vice President
    b. Development Office

    All Development
4. Alumni Office
5. Staff Benefits

All Public Services and Information

E. General Institutional

1. Telephone and Telegraph (including operators)
2. Post Office (less any government contract receipts)
3. Office Services (including central stenographic services, duplicating, addressing, sorting and tabulating)
4. Entertainment of College Guests
5. Staff Recruitment Travel (including all prospective employees except auxiliary enterprises)
6. Audit (external)
7. Legal and Other Professional Fees (external)
8. Insurance Premiums (public liability, casualty, theft, and fidelity if blanket coverage. If fidelity insurance is specific coverage on business officers, charge to business office)
9. Commencement
10. Concerts and Lectures
11. Convocations
12. Investment Counsel and Custody Fees (external)

CURRENT EXPENDITURES CAPTIONS (CONT'D)

13. Bad Debts
14. Interest on Current Funds Borrowed
15. Membership Fees (such as American Council on Education, and accrediting associations)
16. Publication subsidies (cost of producing publications or support of press)
17. Staff Benefits
18. Other

All General Institutional

F. Instruction, Departmental Research And Specialized Educational Activities

1. Instruction and Departmental Research
    - a. Instructional Salaries (including prorated portions of salaries of persons serving both in instructional and other capacities)
    - b. Clerical and Supporting Services salaries (including laboratory assistants, gardeners, animal assistants, matrons and locker attendants)
    - c. Student Wages
    - d. Supplies and Expense (including repairs and replacement of owned equipment, memberships, travel, central stenographic service, duplicating, sorting, tabulating, audio-visual, R. O. T. C., etc.)
    - e. Equipment - Instructional (newly acquired)
    - f. Staff Benefits
    - g. Carnegie Foundation and Other Grants for Retirement
2. Specialized Educational Activities
    - a. Salaries and Wages (in museums or special libraries)

All Instruction, Departmental Research and Specialized Educational Activities

G. Organized Research

H. Libraries

1. Salaries and Wages
2. Supplies and Expenses (including equipment)
3. Books
4. Microfilms
5. Periodicals
6. Binding
7. Staff Benefits

All Libraries

I. Operation And Maintenance Of Educational Plant (Excluding Auxiliary Enterprises)

1. Administration and Supervision
2. Operation of Buildings (including janitors and maids)
3. Maintenance and Repairs of Buildings (including general furniture and other general equipment)

CURRENT EXPENDITURES
CAPTIONS (CONT'D)

4. Heat, Light, Power, Water and Sewer
5. Grounds, Roads and Walks
6. Police and Watchmen
7. Fire and Boiler Insurance
8. Fire Protection and Safety Provided by College
9. Fire Protection and Safety Provided by Community
10. General Trucking
11. Interest and Assessments
12. Staff Benefits

All Operation and Maintenance of Educational Plant

All Educational and General

II AUXILIARY ENTERPRISES (Include here utilities and depreciation; include charge for interest on any endowment funds invested in auxiliary enterprises; exclude for this study all interest and rent charges and administrative overhead allocations made only for cost accounting purposes)

III STUDENT AID

A. Endowed

B. Gifts

C. Appropriated from Current Surplus

D. Other

All Student Aid

IV OTHER EDUCATIONAL OPERATIONS (Direct costs only, but including publicity, catalogues and other publications in each instance)

A. Summer School

B. Extension Services

C. Night School

D. Correspondence Courses

E. Short Courses

F. Adult Evening Courses

G. Staff Benefits

All Other Educational Operations

V INTERCOLLEGIATE ATHLETICS (Including proration of portions of salaries of faculty members who also coach)

All Current Expenditures

VI ANNUITY PAYMENTS (NET)

EXPLANATORY NOTES

CURRENT INCOME CAPTIONS (a)

Current income includes all income which is expendable for the current operations of the institution. It does not include receipts to be added to the loan funds, endowment and other nonexpendable funds, annuity funds, agency funds, or funds for plant additions.

The major categories of current income to be used in this study are:

I. Educational And General
II. Auxiliary Enterprises
III. Student Aid
IV. Other Educational Operations
V. Intercollegiate Athletics
VI. Annuity Income (Net)

I - EDUCATIONAL AND GENERAL

This category includes all current general income, all unrestricted funds income, and all current restricted funds income to the extent such funds have been appropriated during the period covered by the statement.

Educational and general income have been classified by sources as follows:

A. Student Fees
B. Government Appropriations
C. Endowment Income
D. Gifts And Grants
E. Organized Activities Relating To Educational Departments
F. Other Sources

I-A. STUDENT FEES

Under this caption should be included all tuition, general and specific fees assessed against students for educational and general purposes, net of refunds. Charges for room, board, and for services rendered by other auxiliary enterprises are not included here but are reported separately under their respective headings. Receipts of the agency funds should be excluded also from this caption.

(a) Material largely adapted and, in some instances, quoted from "College and University Business Administration, Volume I," American Council on Education.

Lump sum fees should be allocated in accordance with the institution's customary accounting practice for purposes of computing income of the activity concerned.

I-A-1. Tuition - Regular Sessions - Include here all tuition fees assessed against students during regular sessions for educational purposes, regardless of source of funds. Include lessons in applied music and art, but not piano practice fees which should be included in I-A-2, Laboratory and Incidental fees. Include matriculation and course fees.

I-A-2. Laboratory And Incidental - Include here all other general and specific fees assessed against students for educational or general purposes, excluding charges for room, board and other services by auxiliary enterprises, such as:

Application and registration fees
Health service fees charged students if on a regular basis
Graduation fees, including diplomas, caps, and gowns
Student activities fee (not including those handled on an agency basis only)
Transcripts
Library fees and library fines
Laboratory breakage charges

Do not include forfeitures of room deposits, but credit them to auxiliary enterprises. Do not include health or infirmary income received from insurance companies or from students in excess of regular health or infirmary fees, but credit such income to I-F-6, Other Sources - Miscellaneous Income.

I-B. GOVERNMENT APPROPRIATIONS

There should be included here all amounts received from or made available by governmental sources out of governmental, not institutional, revenues, which are expendable for educational and general purposes. These amounts include also funds disbursed for the institution by state or federal treasuries on separate institutional vouchers. Income from governmental agencies for contract research and services should not appear here, but should be reported under I-F-1, Other Sources, Contract Research.

I-C. ENDOWMENT INCOME

Under this heading should be included the income earned on the investment of endowment and other nonexpendable funds available for educational and general purposes.

Earnings of endowment funds designated for purposes other than educational and general, such as student aid, loan funds, or plant additions, are not included here, but should be reported under other appropriate Current Income Captions.

If endowment fund investments include real estate, only the net income from such property should be reported here. If there is a net loss from these operations, it should be deducted from other income of the same fund or fund groups.

Annuity income, net, is to be reported under Caption VI.

I-D. GIFTS AND GRANTS

I-D-1. Unrestricted - Under this caption should be included all unrestricted gifts appropriated and expended for educational and general purposes.

I-D-2. Restricted - Restricted gifts and grants appropriated for educational and general purposes should be reported here, but only to the extent expended during the period covered by the report.

Income appropriated and expended for research and services, other than from governmental agencies, should be reported here unless reportable under I-F-1, Other Sources, Contract Research.

I-E. ORGANIZED ACTIVITIES RELATING TO EDUCATIONAL DEPARTMENTS

Here will be reported the gross income of all enterprises organized and operated in connection with instructional departments, and conducted primarily for the purpose of giving professional training to students.

If professional training of students is secondary to service to students and staff, then the activity should be classified as an auxiliary enterprise and so reported.

I-F. OTHER SOURCES

All items of income for educational and general purposes not covered elsewhere should be reported here.

I-F-1. Contract Research - Include income from governmental agencies for contract research and services as well as income appropriated and expended for research and services.

I-F-2. Income from Current Funds Investment - Include income from current funds investment including interest on current student loans.

I-F-3. Rent from Educational Buildings, etc. - Rentals received from outside agencies or persons for the use of auditoriums, tennis courts, and equipment, etc.

I-F-4. Salvage Value of Materials and Equipment Sold

I-F-5. Carnegie Foundation or other Grants for Retirement

I-F-6. Miscellaneous - All miscellaneous income such as: cash discounts and allowances, proceeds from the sale of publications, incidental income of educational departments not conducted primarily for professional training of students, health or infirmary income paid by insurance companies, or by students, in excess of regular health fees.

II - AUXILIARY ENTERPRISES

Under this heading is reported the gross income of enterprises existing primarily for service to students, faculty and staff, and which are intended to operate on a self-supporting basis.

III - STUDENT AID

Under this caption should be reported all income specifically designated for scholarships, fellowships, prizes, and other similar purposes. Additions to loan funds are not included here.

IV - OTHER EDUCATIONAL OPERATIONS

Income from educational activities designed primarily to serve the general public, such as summer schools, extension services, night schools, correspondence courses, adult evening courses, and short courses.

V - INTERCOLLEGIATE ATHLETICS

The gross income of intercollegiate athletics including fees from concessionaires, food service operations at athletic events, guarantees, gate receipts, etc., should be reported here. Appropriate allocation of student fees also should be included.

VI - ANNUITY INCOME (NET)

Annuity income is the income earned on a principal amount given to the institution with an attached condition that annuity payments are to be made by the institution to the donor. Report here the net amount by which income received on such principal sums exceeds payments made to annuitants.

CURRENT EXPENDITURE CAPTIONS (a)

Current expenditures include expenditures both of current general funds and current restricted funds. They include expenditures for equipment made from current funds.

The major categories of current expenditures to be used in this study are:

I. Educational And General
II. Auxiliary Enterprises
III. Student Aid
IV. Other Educational Operations
V. Intercollegiate Athletics
VI. Annuity Payments (Net)

I - EDUCATIONAL AND GENERAL

Under this heading should be included the current expenditures of all departments and activities of the institution concerned with its educational program.

Expenditures have been classified for this study as follows:

A. General Administration
B. Student Services
C. Staff Benefits
D. Public Services And Information
E. General Institutional
F. Instruction, Departmental Research And Specialized Educational Activities
G. Organized Research
H. Libraries
I. Operation And Maintenance Of Educational Plant (Excluding Auxiliary Enterprises)

Subclassifications under each heading have been provided to show further details. It is important to maintain uniformity by showing expenditures in accordance with the functional classification adopted herein.

(a)Material largely adapted and, in some instances, quoted from "College and University Business Administration, Volume I," American Council on Education.

I-A. GENERAL ADMINISTRATION

Under this caption should be included all expenditures of the general executive and administrative offices serving the institution as a whole. Expenditures such as salaries of officers, secretaries and clerks, office expense and supplies, travel, and office equipment should be included here.

To promote uniformity in expenditure reporting, three subdivisions of administration are provided in this section of expenditure accounts:

Chief Administrative Office
Academic Administration
Business and Financial Administration

Variations are numerous as to titles of officers performing administrative functions, and subclassifications are provided so that expenses incurred by each administrative office may be classified under titles reported. If an officer's duties require him to serve in two or more organizational functions of an institution, his salary and the cost of his office operation should be prorated in accordance with the division of his responsibilities. If an officer teaches, the portion of his salary applicable to instruction should be prorated to I-F-1-a - Instructional Salaries. The amount of salary to be prorated should be determined by costing his teaching duty hours at the rate ordinarily paid for the professional rank and grade normally assigned to the teaching he performs.

Administrative charges that can be directly charged, appropriately, to auxiliary enterprises or some other group of accounts should be so charged, and not reported here. However, administrative costs and general expenses which can be allocated, only indirectly, to auxiliary enterprises or some account group other than Educational and General, should not be allocated for purposes of this study.

I-A-1. Governing Board or Trustees - Expenses incurred for board meetings, including trustee travel, secretarial costs and preparation of agenda and minutes, are to be listed under this account. Expenses for special trustees' reports, not intended for general circulation, are to be included here. Costs of reports circulated to alumni, and general public are to be reported under I-D-1-b - Public Relations and Information.

I-A-2. Chief Administrative Office - Include under this heading, in addition to the President's office, all other offices which perform top administration such as those of the Vice President and the Dean of Administration. The salaries of these officers and the expenses incurred by their offices should be reported under the officers' titles, as listed below.

I-A-2-a. President - Include all expenses connected with the office of the Chief Executive Officer except the cost of housing provided by the college, which should be charged to I-I-3 - Maintenance and Repairs of Buildings, and the expenses of a director of fund raising who has no other assignments. The fund raising expense in such case should be reported under I-D-3 - Development. Expenditures of the President's office should not be prorated to other activities.

I-A-2-b. Vice President - Provided the duties performed are those related to top administration of the institution as a whole, include here all salaries and expenses of the Vice President's office.

I-A-2-c. Dean of Administration - Include all salaries and expenses of the office of Dean of Administration, provided the duties performed by this office are those of top administration rather than academic administration.

I-A-3. Academic Administration - Include under this heading all expenses of all offices or portions thereof, whose duties are those of institution-wide academic administration. Salaries and expenses should be reported by the officers' titles, as listed below.

I-A-3-a. Vice President
I-A-3-b. Dean of Administration
I-A-3-c. Dean of Faculty

I-A-4. Business and Financial Administration - Include all the expenses of the business offices or officers whose duties and responsibilities include collection of revenue, custody of funds and personal property, disbursement of funds, financial accounting and reporting, purchasing, nonacademic personnel administration, and the management of all the institution's business activities. The cost of investment services should be included if performed by a paid administrative officer of the institution, but if investment services and counseling are performed by an outside counselor, this expense should be charged to I-E-12 - Investment Counsel and Custody Fees (External). Salaries and expenses should be reported by the officers' titles, as listed below.

I-A-4-a. Vice President
I-A-4-b. Treasurer
I-A-4-c. Business Office
I-A-4-d. Business Manager
I-A-4-e. Comptroller or Controller
I-A-4-f. Bursar
I-A-4-g. Purchasing Agent
I-A-4-h. Assistant Treasurer
I-A-4-i. Personnel Officer

I-A-5. Staff Benefits - See I-C.

I-B. STUDENT SERVICES

Under this heading should be included the net expenditures by the college for services to the student body as a whole. Disbursements by the institution on an agency basis for student organizations and activities should be excluded.

I-B-1. Administration of Student Affairs - Include the salaries and expenses of officers and offices dealing directly with the administration of student affairs. If any officer has teaching duties, his salary should be prorated as indicated under I-A. Charge to Auxiliary Enterprises the expenses of persons primarily concerned with student life in dormitories, such as social directors, house directors and directors of residences.

Report expenditures of the individual officers or their offices under titles in use at the college, including:

I-B-1-a. Dean of Students
I-B-1-b. Dean of Men
I-B-1-c. Dean of Women
I-B-1-d. Dean of Administration - Include only if this officer performs any of the functions of administration of student affairs.
I-B-1-e. Student Aid Office - Include the cost of supervision of the student aid program.

I-B-2. Admissions - All expenses assignable to the admissions function, including student recruitment, should be reported here. When admissions and registrar's costs are combined, costs may be analyzed and properly distributed between the two functions.

I-B-3. Registrar or Recorder - All costs of the registrar's office and registration procedure should be included in this account - see I-B-4.

I-B-4. Placement Office - Expenditures for student placement should be reported here. Where student placement activities are scattered throughout the college with no central responsibility, do not attempt to collect the costs but cover by explanatory remark.

I-B-5-a. Student Advisors - Report expenditures only if this represents an assigned function. If this is performed informally by staff members assigned to regular administrative or instructional duties do not assemble the costs but report this fact by explanatory note.

I-B-5-b. Guidance Program - See I-B-7.

I-B-5-c. Testing Services - Include only if separated, but enter an explanatory note if such services are rendered and not accounted for separately.

I-B-6. Student Organizations and Activities - Include only net cost of student organizations to college. Disbursements by the college on an agency basis should not be included in expense.

CURRENT EXPENDITURE
CAPTIONS (CONT'D)

I-B-7. Chapel - Expenses to be included here are those related to daily and Sunday services only. Other expenses incurred by use of the chapel should be reported in appropriate captions under I-E, General Institutional.

I-B-8. Health - Infirmary Service - See I-B-9. Student accident and health programs paid for by students should not be included as infirmary cost, but treated as agency transactions. If part of costs is paid by the institution, this part should be included here.

Report on the Supplementary Data Sheet. the details of in-patient service rendered over and above usual infirmary care.

a. Institutions operating hospitals and rendering hospital care to persons other than students should analyze costs to determine amount applicable to students and report such amount here.

b. The remainder should be reported and explained on the Supplementary Data Sheet.

I-B-9. Staff Benefits - See I-C.

I-C. STAFF BENEFITS

These are assembling accounts only. After assemblage, the entire cost should be transferred to the accounts "Staff Benefits" included in the functional and departmental classifications.

I-C-1. Social Security Premiums - Contribution of college to social security program, for all college employees.

I-C-2. Group Insurance - Contributions of college to all staff insurance policies.

I-C-3. Retirement Contract Premiums - Include college's contributions to TIAA or similar program.

I-C-4. Retirement Grants and Allowances - Include here only costs of retirement plans borne by college. Carnegie Foundation grants, for example, are reported under I-F-1-g. Grants and allowances to retired formerly employed personnel should not be cleared through this memorandum account. Those paid to former instructional and research personnel should be charged directly to I-F-1-g, Carnegie Foundation and Other Grants for Retirement, and those paid to nonacademic personnel should be charged directly to I-E-17, General Institutional - Staff Benefits.

I-C-5. Workmen's Compensation - Include all expenditures under workmen's compensation programs.

I-C-6. Grants-in-Aid - Include fellowships to teachers, remission of fees, and other instructional expenses for academic and nonacademic staff members. Do not include grants to relatives of staff members - which should be reported under III-D, Student Aid - Other.

I-D. PUBLIC SERVICES AND INFORMATION

Includes all costs of relations with general public, alumni, and other institutions.

I-D-1. Publicity, Public Relations and Information.

I-D-1-a. Publicity

I-D-1-b. Public Relations and Information - Include expenses of news bureaus and other general publicity as well as expenditures for the development and preservation of sound relations with all of the college's publics.

I-D-1-c. Campus Information Bureau - Report expense only if separate office maintained.

I-D-2. Publications - Include cost of bulletins, or special publications providing information about the college. Summer school bulletins and publications of specialized educational activities should be charged directly to the appropriate activity.

I-D-2-a. Catalogs - Usually, a compilation of standard information such as college organization, entrance requirements, course offerings, degrees, faculty or officers of instruction and staff, and related basic data. If catalogs are used for two or more years, prorate the cost over the years, and include here the cost applicable to the year reported on.

I-D-2-b. Bulletins and Others - Publications giving variable information that may change more or less frequently, such as class schedules, etc.

I-D-3. Development - Expenditures for development, promotion and fund raising, if these duties are performed by a separate development office or by a full-time or part-time officer of the institution, other than the President. Special nonrecurring campaigns should be excluded for the purposes of this study.

I-D-3-a. Vice President - If a Vice President devotes all or part of his time to development and fund raising, include here the portion of his salary applicable to this function, together with the other expenditures he incurs.

I-D-3-b. Development Office - Include the costs of any separate development office. Include, also, any legal expenses such as those incident to acquisitions resulting from development activities, but not legal expenses of a general nature which are to be included in I-E-7, Legal and Other Professional Fees (External).

I-D-4. Alumni Office - Include institutional expenditures for alumni relations, including salaries of secretaries, alumni magazines and directories. If rented office space is maintained, include rent and other occupancy costs. Do not include in this account the operating cost of a separate alumni corporation.

I-D-5. Staff Benefits - See I-C.

CURRENT EXPENDITURE
CAPTIONS (CONT'D)

I-E. GENERAL INSTITUTIONAL

Includes all remaining noninstructional or educational current general expenditures of the college as a whole, exclusive of libraries, physical plant operation and maintenance, student aid, auxiliary enterprises, educational athletics and annuity payments.

I-E-1. Telephone and Telegraph - Distribute, wherever possible, to applicable accounts all costs incident to telephone and telegraph service. Report here only the balance after distributions have been made.

I-E-2. Post Office - (less government contract receipts, if any) - Include salaries and supplies. Do not report maintenance and repair here. Include salaries of delivery personnel, if full time, even though they may be provided by other departments.

I-E-3. Office Services - Charge to instructional (but not departmental) and auxiliary accounts amounts applicable to those offices. Show here only the balance of expenses.

I-E-4. Entertainment of College Guests - Expenditures by members of the faculty or staff other than the President. Entertainment by the President should be charged to I-A-2-a, President.

I-E-5. Staff Recruitment Travel - Include expenditures incident to the interview of prospective employees, except those of auxiliary enterprises. Include also the costs of moving to the college applicants who are employed. All other travel expense should be charged direct against the function affected.

I-E-6. Audit (External) - Report here only expense of outside auditors.

I-E-7. Legal and Other Professional Fees (External) - Report the costs of outside legal counsel, and any expenditures incident to legal action, except such as result from development or fund raising. The latter are chargeable to I-D-3 - Development. Include expenses of professional services, such as architect fees, for making preliminary plans for campus development. Do not include expenditures of a special nature which are obviously nonrecurring.

I-E-8. Insurance Premiums - Include under this account expenses for general or blanket coverage only. Specific coverage should be charged to applicable account. Auto and truck insurance, for example, should be charged to the same account as vehicles charged in I-I-10, General Trucking. If coverage extends over more than one year include the portion applicable to the year of this report. If coverage expense is borne by a church board or foundation, estimate the amount, charge as an expense, and offset by a credit to I-D-2, Restricted Gifts and Grants.

I-E-9. Commencement - Include expenses directly related to commencement only, including the cost of diplomas.

I-E-10. Concerts and Lectures - Expense under this account should be confined to activities which benefit the community generally rather than students exclusively. If concerts and lectures are given primarily for students, expense should be included under I-B-6 - Student Organizations and Activities.

I-E-11. Convocations - Include special convocations such as for awarding of honorary degrees, and scholarship recognition days. Do not include nonrecurring convocations such as centennial celebrations and special conferences financed by special grants unless it is customary to hold a similar convocation each year under another name.

I-E-12. Investment Counsel and Custody Fees - Expense for services performed by outside investment counsel. If the service is performed by a paid administrative officer of the college, charge his expense to the appropriate title under I-A-4 - Business and Financial Administration.

Do not deduct investment counsel and custody fees from income of properties to which these services relate.

I-E-13. Bad Debts - Include all bad debts except those of student or other loan funds which are chargeable in reduction of the loan funds. Include only that portion of bad debts written off which relates to the year under report.

I-E-14. Interest on Current Funds Borrowed - Interest on funds borrowed for current working capital only. Interest on funds borrowed for additions to plant should be charged to I-I-11 - Interest and Assessments under Plant Operation and Maintenance, or to II - Auxiliary Enterprises depending on the use of the plant.

I-E-15. Membership Fees - Report here only general institutional memberships such as American Council on Education and accrediting associations. Memberships in professional societies or business associations should be charged to proper instructional, auxiliary enterprise, or intercollegiate athletic accounts.

I-E-16. Publication Subsidies - Report cost of subsidizing publications or supporting a college press. Cost of subsidizing student publications should be reported as a separate item under I-B-6 - Student Organizations and Activities.

I-E-17. Staff Benefits - See I-C - Staff Benefits. Include retirement grants to retired former nonacademic employees. See I-C-4.

I-E-18. Other - Include expenditures of a general institutional nature, not classifiable under a specific account listed above in the General Institutional groups.

I-F. INSTRUCTION, DEPARTMENTAL RESEARCH AND SPECIALIZED EDUCATIONAL ACTIVITIES

Under this heading should be included all current expenditures of the instructional departments. These expenditures include those incurred for instructional programs for students pursuing regular courses of study which lead generally to a collegiate degree as well as programs offered off campus or on campus under the jurisdiction of an extension department.

Amounts reported under this heading should include expenditures for research conducted in educational departments and not separately budgeted or financed. Separately budgeted, organized, or financed research expenditures should be reported in Section I-G - Organized Research.

I-F-1. Instruction and Departmental Research

I-F-1-a. Instructional Salaries - Include the salaries of all academic deans and faculty members as instructional. Include the portion of coaches' salaries applicable to physical education or other educational departments, but exclude the portion of faculty salaries applicable to athletics where members of faculty also coach. This should be charged to V - Intercollegiate Athletics.

I-F-1-b. Clerical and Supporting Services Salaries - Include wages of secretaries and clerical help, salaries and wages of laboratory assistants, gymnasium locker attendants and other clerical and supporting personnel whose salaries are paid from the budgets of educational departments.

I-F-1-c. Student Wages - Report here all wages paid students from the budgets of educational departments. Do not include wages paid students under III - Student Aid.

I-F-1-d. Supplies and Expense - Include office supplies and expense, laboratory expense, and replacement and repair of existing office, laboratory, and instructional equipment. Do not include purchases of newly acquired office and laboratory equipment, but charge these to I-F-1-e - Equipment-Instruction (newly acquired).

I-F-1-e. Equipment-Instruction (newly acquired) - Include purchases of new instructional equipment - not replacements.

I-F-1-f. Staff Benefits - See I-C - Staff Benefits.

I-F-1-g. Carnegie Foundation and Other Grants for Retirement - Include grants paid to faculty members contributed by the Carnegie Foundation. Include also retirement grants and allowances paid to retired faculty members. Do not include, here, distributions of staff benefits from the account I-C. These are to be charged to I-F-1-f - Staff Benefits.

I-F-2. Specialized Educational Activities - Report here the gross expenditures of all activities organized and operated in connection with instructional departments, and conducted primarily for the purpose of giving professional training to students. Examples of such activities are home economics cafeterias, dramatics, museums and libraries if maintained apart from main museum and library and if supervised by professional curator or librarians, and demonstration schools.

If the activities are organized to serve the entire institution, the expenditure should be charged to the appropriate account under I-E - General Institutional.

Noninstructional activities organized to serve the student body as a whole should be reported to I-B-6 - Student Organizations and Activities.

Activities of an educational nature which are designed primarily to serve the general public should be charged to IV - Other Educational Operations.

Museums which are primarily of a public service should be reported under I-I - Operation and Maintenance of Educational Plant. However, in museums or libraries supervised by departmental secretaries the salaries should be charged to I-F-1-b - Clerical and Supporting Services Salaries.

I-G. ORGANIZED RESEARCH

Under this caption should be reported expenditures of all separately organized research divisions, such as research bureaus, and research institutes, as well as all expenditures for separately budgeted or financed research investigations. Departmental research, not separately budgeted or financed, is reported under Instruction and Departmental Research.

I-H. LIBRARIES

Include the total expenditures of the institution for separately organized libraries. Special libraries that are maintained for Specialized Educational Activities should be reported under I-F-2 - Specialized Educational Activities.

I-H-1. Salaries and Wages

I-H-2. Supplies and Expense - Include cost of microfilm readers, files, and all other library equipment.

I-H-3. Books - Report here the full cost of books purchased during year reported even though it may be the practice of the institution to capitalize all or part of the cost of these books. Include the cost of phonograph records.

I-H-4. Microfilms - Include cost of exposed and unexposed microfilm. Do not include cost of readers, files, etc., which should be included under Supplies and Expense - I-H-2.

I-H-5. Periodicals

I-H-6. Binding

I-H-7. Staff Benefits - See I-C.

I-I. OPERATION AND MAINTENANCE OF EDUCATIONAL PLANT (EXCLUDING AUXILIARY ENTERPRISES)

It is the intent that there shall be reported in this category only the net cost of operating and maintaining educational and administrative plant, which includes classroom, laboratory and other instructional buildings, libraries, administrative buildings, and residences furnished rent free to administrative staff. Expenditures chargeable indirectly or directly to Auxiliary Enterprises and activities other than Educational and General should not be included in this account, but charged to the appropriate activity.

I-I-1. Administration and Supervision - Charge all expenditures for salaries and wages of supervisors down to and including the level of foremen except such portions of the salaries of working foremen as may be chargeable to specific activities or projects. Charge all salaries and wages of general clerks and personnel in administrative offices and all office supplies and office equipment for buildings and grounds department.

I-I-2. Operation of Buildings - Include expenditures for janitors and maids, cleaning equipment, toilet supplies, elevator operators, etc.

I-I-3. Maintenance and Repair of Buildings- Include general furniture and other general equipment, as well as minor repair work of a routine nature. Exclude from this account, and from the total expenditures for the year, exceptional and major rehabilitation or restoration expenses. Provisions for reserves for building replacements or major rehabilitation or restoration should be included if it is the policy to make such provisions regularly and on an annual basis in order to level out plant maintenance costs. In such case, expenditures should not be reported herein as expenditures on the assumption that they are charged to the reserve. Include housing costs of residences furnished free to administrative staff.

I-I-4. Heat, Light, Power, Water and Sewer - Include expenditures for purchased or manufactured utilities and all labor assignable to those functions. Include reserve for heating plant replacement if provision is made on an annual basis, but in such case do not report expenditures for replacement, since they should be charged to the reserve.

I-I-5. Grounds, Roads and Walks - Include assignable labor costs, cost of materials, supplies and services, and cost of repair and replacement of equipment.

I-I-6. Police and Watchmen

I-I-7. Fire and Boiler Insurance - Include the cost of fire and boiler insurance if it is a specific coverage on physical plant. If the coverage extends over a period longer than one year, include the proportionate cost of the coverage applicable to this year. If the insurance coverage cost is borne by a church board or foundation, estimate the cost and charge as an expense with an offsetting credit to I-D-2 - Restricted Gifts Income.

I-I-8. Fire Protection and Safety Provided by College - Include all expenditures for any fire protection services and programs provided by the college.

I-I-9. Fire Protection and Safety Provided by Community - Include any identifiable expenditures made to the community as tax assessment or otherwise, or to volunteer fire protection and safety forces.

I-I-10. General Trucking - Include expenditures for all college-owned motor vehicles. Transfer to appropriate accounts assignable expenses only where vehicle is permanently assigned to given department. Include local express and freight charges not charged directly to departments. Include cost of insurance specifically covering autos and trucks.

I-I-11. Interest and Assessments - Include interest paid on funds borrowed for additions to institutional plant, except plant used for auxiliary enterprises. The latter should be reported as an expenditure of the appropriate auxiliary enterprise. Include assessments or taxes on property owned by the college except property operated as auxiliary enterprises.

I-I-12. Staff Benefits - See I-C.

II - AUXILIARY ENTERPRISES

All direct costs applicable to auxiliary enterprises should be reported, including plant operation and maintenance, and all indirect costs of plant operation and maintenance. Include all direct administration costs applicable to auxiliary enterprises but do not include any prorated portions of general administrative expenses such as bookkeeping. In operating expenses include salaries and wages, heat, light, power and telephone, advertising, donations, bad debts, office and clerical expense, repairs of equipment, depreciation, taxes and other applicable costs. Include all interest actually incurred or expended on all borrowed funds including any borrowings from endowment or other trust funds, but, for purposes of this pilot study, exclude interest charged only for bookkeeping and cost accounting purposes, and prorations of general top administration overhead charged for the same purposes.

II-A. RESIDENCE HALLS, STUDENT APARTMENTS AND GUEST HOUSES

II-B. FOOD SERVICE

II-C. FACULTY HOUSING

Do not include here expenditures for housing furnished free to college officers. These latter costs should be included under I-I-3 - Operation and Maintenance of Physical Plant.

II-D. BOOKSTORES

Include Bookstore Soda Fountains or Snack Bars.

II-E. LAUNDRY (College operated)

Include only laundries which render services to students, staff, or public, and make charges for such services.

II-F. VENDING MACHINES (All types)

Include only expenditures for maintenance and replacement of college-operated vending machines and cost of items sold in college-operated vending machines.

II-G. STUDENT UNIONS

Include Student Union Soda Fountain or Snack Bar.

III - STUDENT AID

Under this heading should be included all expenditures for scholarships, including athletic scholarships, fellowships and prizes.

Report under this heading student aid in the form of exemption from the payment of tuition fees, and remission of tuition fees if the institution makes such disbursements. Funds sent directly to the students by the contributor should not be included.

Do not include under this heading the expense of scholarships where service is required of the student receiving such payment. This expense should be charged to the department to which the service is rendered. Neither should student loans be included here.

III-A. ENDOWED

Include here only the items paid from restricted income from endowments.

III-B. GIFTS

III-C. APPROPRIATED FROM CURRENT FUNDS

III-D. OTHER

Include all aid to relatives of faculty, not included in any of the preceding student aid accounts.

IV - OTHER EDUCATIONAL OPERATIONS

Report all expenditures of educational activities designed primarily to serve the general public. These activities should include summer schools, extension services, night schools, correspondence courses, adult evening courses, and short courses.

Include all direct costs including catalogs and bulletins as well as allocated instructional salaries. Do not report here indirect expenses.

V - INTERCOLLEGIATE ATHLETICS

Include all expenditures for intercollegiate athletics, such as:

A. Coaches' salaries excepting portions chargeable to physical education or other educational departments.

B. The applicable portions of salaries of faculty members who coach.

C. Expenses of teams, including travel.

D. Guarantees.

E. Varsity athletic equipment, storerooms and storeskeepers.

F. Stadium maintenance expense.

G. Publicity and cost of ticket sales, ushers, gatemen, police, and radio or television costs.

H. All other expense of maintaining and supporting varsity teams.

VI - ANNUITY PAYMENTS (NET)

Annuity payments are those made by the institution under conditions attached to gifts of principal sums stipulating that payments are to be made to annuitants.

Report here the net amount by which payments exceed income received on such principal sums.

GENERAL INSTRUCTIONS

These instructions, together with the parenthetical and explanatory notes included in other parts of this Working Manual are designed to help participants acquire a thorough understanding of all aspects of the assembly and preparation of information for this study, and the submission of such material to the study committee.

What Should Be Reported?

a. One copy of the Trial Balance Work Sheet (Exhibit XXXIII) containing the trial balance of income and expenditures as originally taken from the books, all modifications, the final modified trial balance, and all remarks, notes or explanations deemed desirable or necessary to a clear understanding of each item in the modified trial balance.

b. One copy of the supplemental data sheet, and all explanations deemed necessary to a clear understanding of each item reported.

When Should Participant's Report Be Submitted?

Each participant should submit his report at the earliest practicable date so that compilations of all reports may be examined by the study executive committee as a basis for formulating conclusions and determining the scope and nature of composite reports to be issued.

Analysis of some present accounts will be required, almost certainly, by each participant, and such analyses will begin with the records of the first month of the fiscal year. By starting the analysis as soon as possible after receipt of this manual and working papers, and bringing it forward to the most recent monthly closing of records, each participant can expedite the final modification of his information to the form desired, and the submission of his report.

To Whom Should Report Be Sent?

Each participant should submit his trial balance work sheet and his supplementary data sheet to the regional chairman of the study for his region.

Who Will Answer Questions?

Participants, committee members, and officers of the National Federation have all contributed to the background of this manual, and the work of manualization has been carefully done and closely examined by officials of the National Federation. It is hoped, therefore, that remaining questions will be few, if any.

Participants who do have questions should submit them promptly to their regional chairmen. Regional chairmen will answer questions in areas where they have clear definition. Questions in areas requiring further definition will be submitted to the study executive committee by the regional chairmen.

Upon formulation of needed definitions, the study committee will advise the consultants, who will then prepare bulletins for circulation to all participants. Such bulletins will constitute addenda to this working manual.

No Changes To Be Made In Present Records And Procedures

Since this current study is a pilot study only, no safe prediction can be made regarding recommendations that will result from it. Consequently, it is urged that all participants avoid changes in present records and procedures. The work sheets furnished have been designed so as to permit necessary modifications in accounts to be made in the work sheets themselves.

Participants should preserve their work sheets carefully for future reference.

Use Of Trial Balance Work Sheet

The Trial Balance Work Sheet (Exhibit XXXIII) should be used by the participant for the twofold purpose of (1) effecting necessary modifications in present accounts, (2) submitting the modified accounts to the study committee.

Its preparation may be commenced immediately after the participant has closed his books for the fiscal year, and taken his trial balance. The accounts shown by this trial balance may then be inserted into the Trial Balance Work Sheet. Account captions desired for this study are preprinted in the Trial Balance Work Sheet. Wherever possible, information from the unadjusted books that is properly classifiable under these captions should be entered on lines for the desired captions in the column headed Trial Balance From Books. Information that is not properly classifiable under the desired captions should be entered on blank lines provided, and the present account caption should be written in. Accounts in this latter category, presumably, would require analysis and transfer or modification.

Work sheets are provided to facilitate such analysis and such transfer or modification. Their use is described below.

Transfers between present accounts and desired accounts should be posted on the Trial Balance Work Sheet (Exhibit XXXIII), in the column headed Transfers or Modifications. They should then be applied as additions to or deductions from the balances in accounts entered under the Trial Balance From Books, to arrive at the amounts to be entered in the column headed Modified Trial Balance.

At the conclusion of such posting and modification, all amounts appearing on the trial balance should be classified under captions preprinted as desired. Any appearing under captions not so preprinted, presumably, still require analysis and transfer.

Space on the right of the page of the Trial Balance Work Sheet (Exhibit XXXIII) should be used freely for notes and explanations. Instructions occur frequently throughout the explanatory notes of this manual to incorporate explanatory memoranda to help the study executive committee acquire a full understanding of information submitted.

The original of the Trial Balance Work Sheet should be retained by the participant for future reference.

A copy of the original, in complete detail, should be submitted, as one part of the participant's report, to his regional chairman.

Application Of Auditors' Year-End Adjustments

Most of the participants make a practice of having their books audited annually by outside accountants. It is desired, of course, that any adjustments resulting from such an audit be incorporated in the Modified Trial Balance when submitted.

However, it will not be desirable to hold up preparation of the Trial Balance Work Sheet pending completion of the audit.

Work may proceed up to the point of audit adjustments, and these may be applied as final transfers or modifications when submitted by the auditors.

Use Of Account Analysis Work Sheet

The Account Analysis Work Sheet (Exhibit XXXIV) has been designed to facilitate making analyses of those accounts kept by a participant embracing income or expenditures of two kinds or more which it is desired to report separately for purposes of this study.

The work sheet is provided for the convenience of the participant. It should be preserved for his future reference. No copy needs to be forwarded to the regional chairman or the study executive committee.

Use Of Modification Entry Work Sheet

The Transfer or Modification Entry Work Sheet (Exhibit XXXV) has been designed and provided, also, as a convenience to the participant.

It will be desirable to prepare a transfer entry for each transfer or modification to be made in order to keep all work papers in an orderly condition. Suitable explanation of the transfer and the reason for it should be written as is done ordinarily in preparing journal entries.

Preferably, transfer or modification entries should be numbered, and the postings to the Trial Balance Work Sheet (Exhibit XXXIII) should be indexed to the journal entry numbers.

Transfers made to reclassify classes of income or expenditure shown in analyses made with the aid of the Account Analysis Work Sheet should be made by way of the Transfer or Modification Entry Work Sheet.

No copy of this form needs to be sent to the regional chairman or the study executive committee.

Other Instructions

If additional instructions are needed, the participant should communicate with the regional chairman in his region.

EXHIBIT XXXIII A STUDY OF INCOME AND EXPENDITURES IN SIXTY COLLEGES
ACADEMIC YEAR, 1953-1954
NATIONAL FEDERATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS ASSOCIATIONS

TRIAL BALANCE AS AT CLOSE OF FISCAL YEAR ENDED ______________ NAME OF COLLEGE ______________

NAME OF ACCOUNT	TRIAL BALANCE FROM BOOKS		TRANSFERS OR MODIFICATIONS		MODIFIED TRIAL BALANCE		NOTES AND EXPLANATION
	DEBIT	CREDIT	DEBIT	CREDIT	DEBIT	CREDIT	

Actual Size 11" x 22"

EXHIBIT XXXIV

INCOME AND EXPENDITURES IN SIXTY COLLEGES
A COMPARATIVE STUDY FOR THE ACADEMIC YEAR, 1953-1954
NATIONAL FEDERATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS ASSOCIATIONS

FISCAL YEAR ENDED ____________________ NAME OF COLLEGE ____________________

ACCOUNT ANALYSIS SCHEDULE

NAME OF ACCOUNT	TOTAL	ANALYSIS			

EXHIBIT XXXV

A STUDY OF INCOME AND EXPENDITURES IN SIXTY COLLEGES
ACADEMIC YEAR, 1953-1954
NATIONAL FEDERATION OF COLLEGE AND UNIVERSITY BUSINESS OFFICERS ASSOCIATIONS

FISCAL YEAR ENDED ____________________ NAME OF COLLEGE ____________________

MODIFICATION JOURNAL ENTRIES

	DEBIT	CREDIT